

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

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In re:	)	Chapter 11
	)	
IQOR HOLDINGS INC., <i>et al.</i> , <sup>1</sup>	)	Case No. 20-34500 (DRJ)
	)	
Debtors.	)	(Jointly Administered)
	)	

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**DEBTORS' APPLICATION FOR  
ENTRY OF AN ORDER AUTHORIZING  
THE RETENTION AND EMPLOYMENT OF  
KIRKLAND & ELLIS LLP AND KIRKLAND & ELLIS  
INTERNATIONAL LLP AS ATTORNEYS FOR THE DEBTORS  
AND DEBTORS IN POSSESSION EFFECTIVE AS OF SEPTEMBER 10, 2020**

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**THIS APPLICATION SEEKS AN ORDER THAT MAY ADVERSELY AFFECT YOU. IF YOU OBJECT TO THE RELIEF REQUESTED, YOU MUST RESPOND IN WRITING, SPECIFICALLY ANSWERING EACH PARAGRAPH OF THIS PLEADING. UNLESS OTHERWISE DIRECTED BY THE COURT, YOU MUST FILE YOUR RESPONSE WITH THE CLERK OF THE BANKRUPTCY COURT WITHIN TWENTY-ONE DAYS FROM THE DATE YOU WERE SERVED WITH THIS APPLICATION. YOU MUST SERVE A COPY OF YOUR RESPONSE ON THE PERSON WHO SENT YOU THE NOTICE; OTHERWISE, THE COURT MAY TREAT THE APPLICATION AS UNOPPOSED AND GRANT THE RELIEF REQUESTED.**

**REPRESENTED PARTIES SHOULD ACT THROUGH THEIR ATTORNEY.**

The above-captioned debtors and debtors in possession (collectively, the “Debtors”) file this application (the “Application”) for the entry of an order (the “Order”), substantially in the form attached hereto, authorizing the Debtors to retain and employ Kirkland & Ellis LLP and Kirkland & Ellis International LLP (collectively, “Kirkland”) as their attorneys effective as of the Petition Date (as defined herein). In support of this Application, the Debtors submit the declaration of Christopher Marcus, the president of Christopher Marcus, P.C., a partner of Kirkland & Ellis

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<sup>1</sup> A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors’ proposed claims and noticing agent at <https://omniagentsolutions.com/iqor>. The location of the Debtors’ service address is: 200 Central Avenue, 7th Floor, St. Petersburg, Florida 33701.

LLP, and a partner of Kirkland & Ellis International LLP (the “Marcus Declaration”), which is attached hereto as **Exhibit A** and the declaration of Runa G. Rosenfield, Executive Vice President and General Counsel of iQor Holdings Inc., which is attached hereto as **Exhibit B** (the “Rosenfield Declaration”). In further support of this Application, the Debtors respectfully state as follows.

### **Jurisdiction and Venue**

1. The United States Bankruptcy Court for the Southern District of Texas (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2). The Debtors confirm their consent, pursuant to rule 7008 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), to the entry of a final order by the Court.

2. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

3. The bases for the relief requested herein are sections 327(a) and 330 of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the “Bankruptcy Code”), Bankruptcy Rules 2014(a) and 2016, and rules 2014-1 and 2016-1 of the Bankruptcy Local Rules for the Southern District of Texas (the “Bankruptcy Local Rules”).

### **Background**

4. On September 10, 2020 (the “Petition Date”), each of the Debtors other than iQor Receivables SPE LLC and iQor Receivables SPE 2, LLC (collectively, the “iQor SPE Debtors”) filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code.<sup>2</sup> The Debtors are operating their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. On September, 10, 2020, the Court entered

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<sup>2</sup> On September 14, 2020, the iQor SPE Debtors filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code.

an order [Docket No. 22] authorizing the joint administration and procedural consolidation of the chapter 11 cases pursuant to Bankruptcy Rule 1015(b). No entity has requested the appointment of a trustee or examiner in these chapter 11 cases and no official committees have been appointed or designated.

5. A description of the Debtors' businesses, the reasons for commencing the chapter 11 cases, and the relief sought from the Court to allow for a smooth transition into chapter 11 are set forth in the *Declaration of David A. Kaminsky, Chief Financial Officer of iQor Holdings Inc., in Support of Debtors' Chapter 11 Petitions and First Day Motions*, filed on September 11, 2020 [Docket No. 58], incorporated herein by reference.

#### **Relief Requested**

6. By this Application, the Debtors seek entry of the Order authorizing the retention and employment of Kirkland as their attorneys in accordance with the terms and conditions set forth in that certain engagement letter between the Debtors and Kirkland effective as of March 12, 2020 (the "Engagement Letter"), a copy of which is attached hereto as **Exhibit 1** to the Order and incorporated herein by reference.

#### **Kirkland's Qualifications**

7. The Debtors seek to retain Kirkland because of Kirkland's recognized expertise and extensive experience and knowledge in the field of debtors' protections, creditors' rights, and business reorganizations under chapter 11 of the Bankruptcy Code.

8. Kirkland has been actively involved in major chapter 11 cases and has represented debtors in many cases, including, among others: *See e.g., In re Chesapeake Energy Corp.* 20-33233 (DRJ) (Bankr. S.D. Tex. Aug. 12, 2020); *In re Stage Stores, Inc.*, No. 20-32564 (DRJ) (Bankr. S.D. Tex. July 10, 2020); *In re J.C. Penney Co., Inc.*, No. 20-20182 (Bankr. S.D. Tex. July 2, 2020); *In re Ultra Petroleum Corp.*, No. 20-32631 (MI) (Bankr. S.D. Tex. June 29, 2020);

*In re Neiman Marcus Grp. Ltd LLC*, No. 20-32519 (DRJ) (Bankr. S.D. Tex. June 26, 2020); *In re Hornbeck Offshore Servs., Inc.*, No. 20-32679 (DRJ) (Bankr. S.D. Tex. June 18, 2020); *In re Whiting Petroleum Corp.*, No. 20-32021 (DRJ) (Bankr. S.D. Tex. May 6, 2020); *In re Sheridan Holding Co. I, LLC*, No. 20-31884 (DRJ) (Bankr. S.D. Tex. Apr. 24, 2020); *In re McDermott Int'l, Inc.*, No. 20-30336 (DRJ) (Bankr. S.D. Tex. Mar. 17, 2020); *In re Sheridan Holding Co. II, LLC*, No. 19-35198 (MI) (Bankr. S.D. Tex. Oct. 16, 2019); *In re Vanguard Nat. Res., Inc.*, No. 19-31786 (DRJ) (Bankr. S.D. Tex. May 14, 2019); *In re Jones Energy, Inc.*, No. 19-32112 (DRJ) (Bankr. S.D. Tex. May 6, 2019).<sup>3</sup>

9. In preparing for its representation of the Debtors in these chapter 11 cases, Kirkland has become familiar with the Debtors' businesses and many of the potential legal issues that may arise in the context of these chapter 11 cases. The Debtors believe that Kirkland is both well-qualified and uniquely able to represent the Debtors in these chapter 11 cases in an efficient and timely manner.

#### **Services to be Provided**

10. Subject to further order of the Court, and consistent with the Engagement Letter, the Debtors request the retention and employment of Kirkland to render the following legal services:

- a. advising the Debtors with respect to their powers and duties as debtors in possession in the continued management and operation of their businesses and properties;
- b. advising and consulting on the conduct of these chapter 11 cases, including all of the legal and administrative requirements of operating in chapter 11;
- c. attending meetings and negotiating with representatives of creditors and other parties in interest;
- d. taking all necessary actions to protect and preserve the Debtors' estates, including prosecuting actions on the Debtors' behalf, defending any action

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<sup>3</sup> Because of the voluminous nature of the orders cited in this Application, they are not attached to this Application. Copies of these orders are available upon request to Kirkland.

commenced against the Debtors, and representing the Debtors in negotiations concerning litigation in which the Debtors are involved, including objections to claims filed against the Debtors' estates;

- e. preparing pleadings in connection with these chapter 11 cases, including motions, applications, answers, orders, reports, and papers necessary or otherwise beneficial to the administration of the Debtors' estates;
- f. representing the Debtors in connection with obtaining authority to continue using cash collateral and postpetition financing;
- g. advising the Debtors in connection with any potential sale of assets;
- h. appearing before the Court and any appellate courts to represent the interests of the Debtors' estates;
- i. advising the Debtors regarding tax matters;
- j. taking any necessary action on behalf of the Debtors to negotiate, prepare, and obtain approval of a disclosure statement and confirmation of a chapter 11 plan and all documents related thereto; and
- k. performing all other necessary legal services for the Debtors in connection with the prosecution of these chapter 11 cases, including: (i) analyzing the Debtors' leases and contracts and the assumption and assignment or rejection thereof; (ii) analyzing the validity of liens against the Debtors; and (iii) advising the Debtors on corporate and litigation matters.

#### **Professional Compensation**

11. Kirkland intends to apply for compensation for professional services rendered on an hourly basis and reimbursement of expenses incurred in connection with these chapter 11 cases, subject to the Court's approval and in compliance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Bankruptcy Local Rules, and any other applicable procedures and orders of the Court. The hourly rates and corresponding rate structure Kirkland will use in these chapter 11 cases are the same as the hourly rates and corresponding rate structure that Kirkland uses in other restructuring matters, as well as similar complex corporate, securities, and litigation matters whether in court or otherwise, regardless of whether a fee application is required.

These rates and the rate structure reflect that such restructuring and other complex matters typically are national in scope and involve great complexity, high stakes, and severe time pressures.

12. Kirkland operates in a national marketplace for legal services in which rates are driven by multiple factors relating to the individual lawyer, his or her area of specialization, the firm's expertise, performance, and reputation, the nature of the work involved, and other factors.

13. Kirkland's current hourly rates for matters related to these chapter 11 cases range as follows:<sup>4</sup>

<b>Billing Category<sup>5</sup></b>	<b>U.S. Range</b>
Partners	\$1,075-\$1,845
Of Counsel	\$625-\$1,845
Associates	\$610-\$1,165
Paraprofessionals	\$245-\$460

14. Kirkland's hourly rates are set at a level designed to compensate Kirkland fairly for the work of its attorneys and paraprofessionals and to cover fixed and routine expenses. Hourly rates vary with the experience and seniority of the individuals assigned. These hourly rates are subject to periodic adjustments to reflect economic and other conditions.<sup>6</sup>

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<sup>4</sup> For professionals and paraprofessionals residing outside of the U.S., hourly rates are billed in the applicable currency. When billing a U.S. entity, such foreign rates are converted into U.S. dollars at the then applicable conversion rate. After converting these foreign rates into U.S. dollars, it is possible that certain rates may exceed the billing rates listed in the chart herein. While the rate ranges provided for in this Application may change if an individual leaves or joins Kirkland, if any such individual's billing rate falls outside the ranges disclosed above, Kirkland does not intend to update the ranges for such circumstances.

<sup>5</sup> Although Kirkland does not anticipate using contract attorneys during these chapter 11 cases, in the unlikely event that it becomes necessary to use contract attorneys, Kirkland will not charge a markup to the Debtors with respect to fees billed by such attorneys. Any contract attorneys or non-attorneys who are employed by the Debtors in connection with work performed by Kirkland will be subject to conflict checks and disclosures in accordance with the requirements of the Bankruptcy Code.

<sup>6</sup> For example, like many of its peer law firms, Kirkland typically increases the hourly billing rate of attorneys and paraprofessionals twice a year in the form of: (i) step increases historically awarded in the ordinary course on the basis of advancing seniority and promotion and (ii) periodic increases within each attorney's and paraprofessional's current level of seniority. The step increases do not constitute "rate increases" (as the term is used in the *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases*, effective November 1, 2013). As set forth in

15. Kirkland represented the Debtors during the six-month period before the Petition Date, using the hourly rates listed above and in the Marcus Declaration. Moreover, these hourly rates are consistent with the rates that Kirkland charges other comparable chapter 11 clients, regardless of the location of the chapter 11 case.

16. The rate structure provided by Kirkland is appropriate and not significantly different from (a) the rates that Kirkland charges for other similar types of representations or (b) the rates that other comparable counsel would charge to do work substantially similar to the work Kirkland will perform in these chapter 11 cases.

17. It is Kirkland's policy to charge its clients in all areas of practice for identifiable, non-overhead expenses incurred in connection with the client's case that would not have been incurred except for representation of that particular client. It is also Kirkland's policy to charge its clients only the amount actually incurred by Kirkland in connection with such items. Examples of such expenses include postage, overnight mail, courier delivery, transportation, overtime expenses, computer-assisted legal research, photocopying, airfare, meals, and lodging.

18. To ensure compliance with all applicable deadlines in these chapter 11 cases, from time to time Kirkland utilizes the services of overtime secretaries. Kirkland charges fees for these services pursuant to the Engagement Letter, which permits Kirkland to bill the Debtors for overtime secretarial charges that arise out of business necessity. In addition, Kirkland professionals also may charge their overtime meals and overtime transportation to the Debtors consistent with prepetition practices.

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the Order, Kirkland will provide ten business-days' notice to the Debtors, the U.S. Trustee, and any official committee before implementing any periodic increases, and shall file any such notice with the Court.

19. Kirkland currently charges the Debtors \$0.16 per page for standard duplication in its offices in the United States. Kirkland does not charge its clients for incoming facsimile transmissions. Kirkland has negotiated a discounted rate for Westlaw computer-assisted legal research. Computer-assisted legal research is used whenever the researcher determines that using Westlaw is more cost effective than using traditional (non-computer assisted legal research) techniques.

### **Compensation Received by Kirkland from the Debtors**

20. Per the terms of the Engagement Letter, on March 12, 2020, the Debtors paid \$250,000 to Kirkland, which, as stated in the Engagement Letter, constituted an “advance payment retainer” as defined in Rule 1.15(c) of the Illinois Rules of Professional Conduct and *Dowling v. Chicago Options Assoc., Inc.*, 875 N.E.2d 1012, 1018 (Ill. 2007). Subsequently, the Debtors paid to Kirkland additional advance payment retainer totaling \$5,500,000 in the aggregate. As stated in the Engagement Letter, any advance payment retainer is earned by Kirkland upon receipt, any advance payment retainer becomes the property of Kirkland upon receipt, the Debtors no longer have a property interest in any advance payment retainer upon Kirkland’s receipt, any advance payment retainer will be placed in Kirkland’s general account and will not be held in a client trust account, and the Debtors will not earn any interest on any advance payment retainer.<sup>7</sup>

21. Pursuant to Bankruptcy Rule 2016(b), Kirkland has neither shared nor agreed to share (a) any compensation it has received or may receive with another party or person, other than with

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<sup>7</sup> The Engagement Letter permits Kirkland to retain any prepetition advance payment retainer held by Kirkland as of the Petition Date rather than applying such prepetition advance payment retainer to pay postpetition fees and expenses. In light of the facts and circumstances of these chapter 11 cases, Kirkland will retain any prepetition advance payment retainer held by Kirkland as of the Petition Date and will not apply any such amounts to postpetition fees and expenses.



the partners, associates, and contract attorneys associated with Kirkland or (b) any compensation another person or party has received or may receive.

22. As of the Petition Date, the Debtors did not owe Kirkland any amounts for legal services rendered before the Petition Date. Although certain expenses and fees may have been incurred but not yet applied to Kirkland's advance payment retainer, the amount of Kirkland's advance payment retainer always exceeded any amounts listed or to be listed on statements describing services rendered and expenses incurred (on a "rates times hours" and "dates of expenses incurred" basis) prior to the Petition Date.

#### **Kirkland's Disinterestedness**

23. To the best of the Debtors' knowledge and as disclosed herein and in the Marcus Declaration, (a) Kirkland is a "disinterested person" within the meaning of section 101(14) of the Bankruptcy Code, as required by section 327(a) of the Bankruptcy Code, and does not hold or represent an interest adverse to the Debtors' estates and (b) Kirkland has no connection to the Debtors, their creditors, or other parties in interest, except as may be disclosed in the Marcus Declaration.

24. Kirkland will review its files periodically during the pendency of these chapter 11 cases to ensure that no conflicts or other disqualifying circumstances exist or arise. If any new relevant facts or relationships are discovered or arise, Kirkland will use reasonable efforts to identify such further developments and will promptly file a supplemental declaration, as required by Bankruptcy Rule 2014(a).

#### **Supporting Authority**

25. The Debtors seek retention of Kirkland as their attorneys pursuant to section 327(a) of the Bankruptcy Code, which provides that a debtor, subject to Court approval:

[M]ay employ one or more attorneys, accountants, appraisers, auctioneers, or other professional persons, that do not hold or represent an interest adverse to the estate, and that are disinterested persons, to represent or assist the [debtor] in carrying out the [debtor]'s duties under this title.

11 U.S.C. § 327(a).

26. Bankruptcy Rule 2014(a) requires that an application for retention include:

[S]pecific facts showing the necessity for the employment, the name of the [firm] to be employed, the reasons for the selection, the professional services to be rendered, any proposed arrangement for compensation, and, to the best of the applicant's knowledge, all of the [firm's] connections with the debtor, creditors, any other party in interest, their respective attorneys and accountants, the United States trustee, or any person employed in the office of the United States trustee.

Fed. R. Bankr. P. 2014.

27. The Debtors submit that for all the reasons stated above and in the Marcus Declaration, the retention and employment of Kirkland as counsel to the Debtors is warranted. Further, as stated in the Marcus Declaration, Kirkland is a "disinterested person" within the meaning of section 101(14) of the Bankruptcy Code, as required by section 327(a) of the Bankruptcy Code, and does not hold or represent an interest adverse to the Debtors' estates and has no connection to the Debtors, their creditors, or other parties in interest, except as may be disclosed in the Marcus Declaration.

### **Notice**

28. The Debtors have provided notice of this Application to the following parties: (a) the United States Trustee for the Southern District of Texas; (b) the holders of the 30 largest unsecured claims against the Debtors (on a consolidated basis); (c) the administrative agent under the Debtors' prepetition priority term loan credit facility and prepetition first lien term loan credit facility, and counsel thereto; (d) the administrative agent under the Debtors' second lien term loan

credit facility, and counsel thereto; (e) the accounts receivable facility lender, and counsel thereto; (f) counsel to the ad hoc group of term loan lenders; (g) the United States Attorney's Office for the Southern District of Texas; (h) the Internal Revenue Service; (i) the attorneys general for the states in which the Debtors operate; (j) the Cash Management Bank; and (k) any party that has requested notice pursuant to Bankruptcy Rule 2002. A copy of this Application is also available on the website of the Debtors' notice and claims agent at <https://omniagentsolutions.com/iqor>. In light of the nature of the relief requested, the Debtors submit that no other or further notice is required.

**No Prior Request**

29. No prior request for the relief sought in this Application has been made to this or any other court.

WHEREFORE, the Debtors respectfully request that the Court enter the Order, substantially in the form attached hereto, granting the relief requested herein and granting such other relief as is just and proper.

Dated: September 28, 2020  
Houston, Texas

/s/ Runa G. Rosenfield

Runa G. Rosenfield  
iQor Holdings Inc.  
Executive Vice President and General  
Counsel

**Certificate of Service**

I certify that on September 28, 2020, I caused a copy of the foregoing document to be served by the Electronic Case Filing System for the United States Bankruptcy Court for the Southern District of Texas.

/s/ Matthew D. Cavanaugh

Matthew D. Cavanaugh

**EXHIBIT A**

**Marcus Declaration**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

In re:	)	
	)	Chapter 11
	)	
IQOR HOLDINGS INC., <i>et al.</i> , <sup>1</sup>	)	Case No. 20-34500 (DRJ)
	)	
Debtors.	)	(Jointly Administered)
	)	
	)	<b>Re: Docket No. ____</b>

**DECLARATION OF  
CHRISTOPHER MARCUS  
IN SUPPORT OF THE DEBTORS'  
APPLICATION FOR ENTRY OF AN  
ORDER AUTHORIZING THE RETENTION  
AND EMPLOYMENT OF KIRKLAND & ELLIS  
LLP AND KIRKLAND & ELLIS INTERNATIONAL  
LLP AS ATTORNEYS FOR THE DEBTORS AND DEBTORS  
IN POSSESSION EFFECTIVE AS OF SEPTEMBER 10, 2020**

I, Christopher Marcus, being duly sworn, state the following under penalty of perjury:

1. I am the president of Christopher Marcus, P.C., a partner of the law firm of Kirkland & Ellis LLP, located at 601 Lexington Ave, New York, New York 10022, and a partner of Kirkland & Ellis International, LLP (together with Kirkland & Ellis LLP, collectively, "Kirkland").<sup>2</sup> I am one of the lead attorneys from Kirkland working on the above-captioned chapter 11 cases. I am a member in good standing of the Bar of the State of New York, and I have been admitted to practice in New York. There are no disciplinary proceedings pending against me.

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<sup>1</sup> A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent at <https://omniagentsolutions.com/iqor>. The location of the Debtors' service address is: 200 Central Avenue, 7th Floor, St. Petersburg, Florida 33701.

<sup>2</sup> Capitalized terms used but not otherwise defined herein shall have the meaning as set forth in the Application.

2. I submit this declaration (the “Declaration”) in support of the Debtors’ *Application for Entry of an Order Authorizing the Retention and Employment of Kirkland & Ellis LLP and Kirkland & Ellis International LLP as Attorneys for the Debtors and Debtors in Possession Effective as of September 10, 2020* (the “Application”). Except as otherwise noted, I have personal knowledge of the matters set forth herein.

**Kirkland’s Qualifications**

4. The Debtors seek to retain Kirkland because of Kirkland’s recognized expertise and extensive experience and knowledge in the field of debtors’ protections, creditors’ rights, and business reorganizations under chapter 11 of the Bankruptcy Code.

5. Kirkland has been actively involved in major chapter 11 cases and has represented debtors in many cases, including, among others: *See e.g., In re Chesapeake Energy Corp.* 20-33233 (DRJ) (Bankr. S.D. Tex. Aug. 12, 2020); *In re Stage Stores, Inc.*, No. 20-32564 (DRJ) (Bankr. S.D. Tex. July 10, 2020); *In re J.C. Penney Co., Inc.*, No. 20-20182 (Bankr. S.D. Tex. July 2, 2020); *In re Ultra Petroleum Corp.*, No. 20-32631 (MI) (Bankr. S.D. Tex. June 29, 2020); *In re Neiman Marcus Grp. Ltd LLC*, No. 20-32519 (DRJ) (Bankr. S.D. Tex. June 26, 2020); *In re Hornbeck Offshore Servs., Inc.*, No. 20-32679 (DRJ) (Bankr. S.D. Tex. June 18, 2020); *In re Whiting Petroleum Corp.*, No. 20-32021 (DRJ) (Bankr. S.D. Tex. May 6, 2020); *In re Sheridan Holding Co. I, LLC*, No. 20-31884 (DRJ) (Bankr. S.D. Tex. Apr. 24, 2020); *In re McDermott Int’l, Inc.*, No. 20-30336 (DRJ) (Bankr. S.D. Tex. Mar. 17, 2020); *In re Sheridan Holding Co. II, LLC*, No. 19-35198 (MI) (Bankr. S.D. Tex. Oct. 16, 2019); *In re Vanguard Nat. Res., Inc.*, No. 19-31786



(DRJ) (Bankr. S.D. Tex. May 14, 2019); *In re Jones Energy, Inc.*, No. 19-32112 (DRJ) (Bankr. S.D. Tex. May 6, 2019).<sup>3</sup>

6. In preparing for its representation of the Debtors in these chapter 11 cases, Kirkland has become familiar with the Debtors' businesses and many of the potential legal issues that may arise in the context of these chapter 11 cases. I believe that Kirkland is both well-qualified and uniquely able to represent the Debtors in these chapter 11 cases in an efficient and timely manner.

#### **Services to Be Provided**

7. Subject to further order of the Court and that certain engagement letter dated March 12, 2020 (the "Engagement Letter"), a copy of which is attached as **Exhibit 1** to the Order, the Debtors retained Kirkland to render, without limitation, the following legal services:

- a. advising the Debtors with respect to their powers and duties as debtor in possession in the continued management and operation of its businesses and properties;
- b. advising and consulting on the conduct of these chapter 11 cases, including all of the legal and administrative requirements of operating in chapter 11;
- c. attending meetings and negotiating with representatives of creditors and other parties in interest;
- d. taking all necessary actions to protect and preserve the Debtors' estates, including prosecuting actions on the Debtors' behalf, defending any action commenced against the Debtors, and representing the Debtors in negotiations concerning litigation in which the Debtors are involved, including objections to claims filed against the Debtors' estates;
- e. preparing pleadings in connection with these chapter 11 cases, including motions, applications, answers, orders, reports, and papers necessary or otherwise beneficial to the administration of the Debtors' estates;
- f. representing the Debtors in connection with obtaining authority to continue using cash collateral and postpetition financing;

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<sup>3</sup> Because of the voluminous nature of the orders cited in this Declaration, they are not attached to this Declaration. Copies of these orders are available upon request to Kirkland.

- g. advising the Debtors in connection with any potential sale of assets;
- h. appearing before the Court and any appellate courts to represent the interests of the Debtors' estates;
- i. advising the Debtors regarding tax matters;
- j. taking any necessary action on behalf of the Debtors to negotiate, prepare, and obtain approval of a disclosure statement and confirmation of a chapter 11 plan and all documents related thereto; and
- k. performing all other necessary legal services for the Debtors in connection with the prosecution of these chapter 11 cases, including: (i) analyzing the Debtors' leases and contracts and the assumption and assignment or rejection thereof; (ii) analyzing the validity of liens against the Debtors; and (iii) advising the Debtors on corporate and litigation matters.

#### **Professional Compensation**

8. Kirkland intends to apply for compensation for professional services rendered on an hourly basis and reimbursement of expenses incurred in connection with these chapter 11 cases, subject to the Court's approval and in compliance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Bankruptcy Local Rules, and any other applicable procedures and orders of the Court. The hourly rates and corresponding rate structure Kirkland will use in these chapter 11 cases are the same as the hourly rates and corresponding rate structure that Kirkland uses in other debtor representations, and are comparable to the hourly rates and corresponding rate structure that Kirkland uses for complex corporate, securities, and litigation matters whether in court or otherwise, regardless of whether a fee application is required. These rates and the rate structure reflect that such restructuring and other complex matters typically are national in scope and involve great complexity, high stakes, and severe time pressures.

9. Kirkland operates in a national marketplace for legal services in which rates are driven by multiple factors relating to the individual lawyer, his or her area of specialization, the firm's expertise, performance, and reputation, the nature of the work involved, and other factors.

10. Kirkland's current hourly rates for matters related to these chapter 11 cases range as follows:<sup>4</sup>

<b>Billing Category<sup>5</sup></b>	<b>U.S. Range</b>
Partners	\$1,075-\$1,845
Of Counsel	\$625-\$1,845
Associates	\$610-\$1,165
Paraprofessionals	\$245-\$460

11. Kirkland's hourly rates are set at a level designed to compensate Kirkland fairly for the work of its attorneys and paralegals and to cover fixed and routine expenses. Hourly rates vary with the experience and seniority of the individuals assigned. These hourly rates are subject to periodic adjustments to reflect economic and other conditions.<sup>6</sup>

12. It is Kirkland's policy to charge its clients in all areas of practice for identifiable, non-overhead expenses incurred in connection with the client's case that would not have been incurred except for representation of that particular client. It is also Kirkland's policy to charge its clients only the amount actually incurred by Kirkland in connection with such items. Examples

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<sup>4</sup> For professionals and paraprofessionals residing outside of the U.S., hourly rates are billed in the applicable currency. When billing a U.S. entity, such foreign rates are converted into U.S. dollars at the then applicable conversion rate. After converting these foreign rates into U.S. dollars, it is possible that certain rates may exceed the billing rates listed in the chart herein. While the rate ranges provided for in this Application may change if an individual leaves or joins Kirkland, and if any such individual's billing rate falls outside the ranges disclosed above, Kirkland does not intend to update the ranges for such circumstances.

<sup>5</sup> Although Kirkland does not anticipate using contract attorneys during these chapter 11 cases, in the unlikely event that it becomes necessary to use contract attorneys, Kirkland will not charge a markup to the Debtors with respect to fees billed by such attorneys. Moreover, any contract attorneys or non-attorneys who are employed by the Debtors in connection with work performed by Kirkland will be subject to conflict checks and disclosures in accordance with the requirements of the Bankruptcy Code.

<sup>6</sup> For example, like many of its peer law firms, Kirkland typically increases the hourly billing rate of attorneys and paraprofessionals twice a year in the form of: (i) step increases historically awarded in the ordinary course on the basis of advancing seniority and promotion and (ii) periodic increases within each attorney's and paraprofessional's current level of seniority. The step increases do not constitute "rate increases" (as the term is used in the *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases*, effective November 1, 2013). As set forth in the Order, Kirkland will provide ten business days' notice to the Debtors, the U.S. Trustee, and any official committee before implementing any periodic increases, and shall file such notice with the Court.

of such expenses include postage, overnight mail, courier delivery, transportation, overtime expenses, computer-assisted legal research, photocopying, airfare, meals, and lodging.

13. To ensure compliance with all applicable deadlines in these chapter 11 cases, Kirkland utilizes the services of overtime secretaries. Kirkland charges fees for these services pursuant to the Engagement Letter between Kirkland and the Debtors, which permits Kirkland to bill the Debtors for overtime secretarial charges that arise out of business necessity. In addition, Kirkland professionals also may charge their overtime meals and overtime transportation to the Debtors consistent with prepetition practices

14. Kirkland currently charges the Debtors \$0.16 per page for standard duplication in its offices in the United States. Kirkland does not charge its clients for incoming facsimile transmissions. Kirkland has negotiated a discounted rate for Westlaw computer-assisted legal research. Computer-assisted legal research is used whenever the researcher determines that using Westlaw is more cost effective than using traditional (non-computer assisted legal research) techniques.

#### **Compensation Received by Kirkland from the Debtors**

15. Per the terms of the Engagement Letter, on March 12, 2020, the Debtors paid \$250,000 to Kirkland, which, as stated in the Engagement Letter, constituted an “advance payment retainer” as defined in Rule 1.15(c) of the Illinois Rules of Professional Conduct and *Dowling v. Chicago Options Assoc., Inc.*, 875 N.E.2d 1012, 1018 (Ill. 2007). Subsequently, the Debtors paid to Kirkland additional advance payment retainer totaling \$5,500,000 in the aggregate. As stated in the Engagement Letter, any advance payment retainer is earned by Kirkland upon receipt, any advance payment retainer becomes the property of Kirkland upon receipt, the Debtors no longer have a property interest in any advance payment retainer upon Kirkland’s receipt, any advance

payment retainer will be placed in Kirkland's general account and will not be held in a client trust account, and the Debtors will not earn any interest on any advance payment retainer.<sup>7</sup>

16. As of the Petition Date, the Debtors did not owe Kirkland any amounts for legal services rendered before the Petition Date. Although certain expenses and fees may have been incurred, but not yet applied to Kirkland's advance payment retainer, Kirkland's total advance payment retainer always exceeded any amounts listed or to be listed on statements describing services rendered and expenses incurred (on a "rates times hours" and "dates of expenses incurred" basis) prior to the Petition Date.

17. Pursuant to Bankruptcy Rule 2016(b), Kirkland has not shared nor agreed to share (a) any compensation it has received or may receive with another party or person, other than with the partners, associates, and contract attorneys associated with Kirkland or (b) any compensation another person or party has received or may receive.

#### **Statement Regarding U.S. Trustee Guidelines**

18. Kirkland shall apply for compensation for professional services rendered and reimbursement of expenses incurred in connection with the Debtors' chapter 11 cases in compliance with sections 330 and 331 of the Bankruptcy Code and applicable provisions of the Bankruptcy Rules, Bankruptcy Local Rules, and any other applicable procedures and orders of the Court. Kirkland also intends to make a reasonable effort to comply with the U.S. Trustee's requests for information and additional disclosures as set forth in the *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330* by

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<sup>7</sup> The Engagement Letter permits Kirkland to retain any prepetition advance payment retainer held by Kirkland as of the Petition Date rather than applying such prepetition advance payment retainer to pay postpetition fees and expenses. In light of the facts and circumstances of these chapter 11 cases, Kirkland will retain any prepetition advance payment retainer held by Kirkland as of the Petition Date and will not apply any such amounts to postpetition fees and expenses.

*Attorneys in Larger Chapter 11 Cases Effective As of November 1, 2013* (the “Revised UST Guidelines”), both in connection with this Application and the interim and final fee applications to be filed by Kirkland in these chapter 11 cases.

**Attorney Statement Pursuant to Revised UST Guidelines**

19. The following is provided in response to the request for additional information set forth in Paragraph D.1. of the Revised UST Guidelines:

- a. **Question:** Did Kirkland agree to any variations from, or alternatives to, Kirkland’s standard billing arrangements for this engagement?

**Answer:** No. Kirkland and the Debtors have not agreed to any variations from, or alternatives to, Kirkland’s standard billing arrangements for this engagement. The rate structure provided by Kirkland is appropriate and is not significantly different from (a) the rates that Kirkland charges for other non-bankruptcy representations or (b) the rates of other comparably skilled professionals.

- b. **Question:** Do any of the Kirkland professionals in this engagement vary their rate based on the geographic location of the Debtors’ chapter 11 cases?

**Answer:** No. The hourly rates used by Kirkland in representing the Debtors are consistent with the rates that Kirkland charges other comparable chapter 11 clients, regardless of the location of the chapter 11 case.

- c. **Question:** If Kirkland has represented the Debtors in the 12 months prepetition, disclose Kirkland’s billing rates and material financial terms for the prepetition engagement, including any adjustments during the 12 months prepetition. If Kirkland’s billing rates and material financial terms have changed postpetition, explain the difference and the reasons for the difference.

**Answer:** Kirkland's current hourly rates for services rendered on behalf of the Debtors range as follows: <sup>8</sup>

<b>Billing Category</b>	<b>U.S. Range</b>
Partners	\$1,075-\$1,845
Of Counsel	\$625-\$1,845
Associates	\$610-\$1,165
Paraprofessionals	\$245-\$460

- d. **Question:** Have the Debtors approved Kirkland's budget and staffing plan, and, if so, for what budget period?

**Answer:** Yes, for the period from September 10, 2020 through November 10, 2020.

### **Kirkland's Disinterestedness**

20. In connection with its proposed retention by the Debtors in these chapter 11 cases, Kirkland undertook to determine whether it had any conflicts or other relationships that might cause it not to be disinterested or to hold or represent an interest adverse to the Debtors. Specifically, Kirkland obtained from the Debtors and their representatives the names of individuals and entities that may be parties in interest in these chapter 11 cases (the "Potential Parties in Interest") and such parties are listed on **Schedule 1** hereto. Kirkland has searched on its electronic database for its connections to the entities listed on **Schedule 1** hereto. In addition, after Kirkland identified all client connections with the parties in interest over a specified time period, Kirkland circulated a survey email to all Kirkland attorneys who billed 10 or more hours to such clients during the prior six years. Further, beyond the individual emails, Kirkland sent a daily report of new matters firm wide. All Kirkland attorneys are responsible for reviewing the daily report of new matters and raising any potential concerns with respect to new representations. The results of

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<sup>8</sup> While the rate ranges provided for in this Application may change if an individual leaves or joins Kirkland, and if any such individual's billing rate falls outside the ranges disclosed above, Kirkland does not intend to update the ranges for such circumstances.

these searches have been disclosed in the Marcus Declaration and on **Scheduled 2** attached hereto. Additionally, to the extent that I have been able to ascertain that Kirkland has been retained within the last three years to represent any of the Potential Parties in Interest (or their affiliates, as the case may be) in matters unrelated to these cases, such facts are disclosed on **Schedule 2** attached hereto.

21. Kirkland and certain of its partners and associates may have in the past represented, may currently represent, and likely in the future will represent, entities that may be parties in interest in these chapter 11 cases in connection with matters unrelated (except as otherwise disclosed herein) to the Debtors and these chapter 11 cases. Kirkland has searched on its electronic database for its connection to the entities listed on **Schedule 1** attached hereto. The information listed on **Schedule 1** may have changed without our knowledge and may change during the pendency of these chapter 11 cases. Accordingly, Kirkland will update this Declaration as necessary and when Kirkland becomes aware of additional material information. The following is a list of the categories that Kirkland has searched:<sup>9</sup>

<b><u>Schedule</u></b>	<b><u>Category</u></b>
1(a)	Debtors and Debtor Affiliates
1(b)	Current Directors and Officers
1(c)	Former Directors and Officers
1(d)	Equity Holders
1(e)	Administrative Agents
1(f)	Bankruptcy Judges
1(g)	Creditor Professionals
1(h)	Debtor Professionals
1(i)	Insurance - Surety Bonds
1(j)	Landlords
1(k)	Lenders

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<sup>9</sup> Kirkland's inclusion of parties in the following Schedules is solely to illustrate Kirkland's conflict search process and is not an admission that any party has a valid claim against the Debtors or that any party properly belongs in the schedules or has a claim or legal relationship to the Debtors of the nature described in the schedules.



- 1(l) Litigation
- 1(m) Ordinary Course Professionals
- 1(n) Significant Competitors
- 1(o) Confidential Significant Customers
- 1(p) Significant Vendors
- 1(q) Taxing Authorities
- 1(r) Top 30 Unsecured Creditors
- 1(s) U.S. Trustee Personnel
- 1(t) Utilities

22. To the best of my knowledge, (a) Kirkland is a “disinterested person” within the meaning of section 101(14) of the Bankruptcy Code, as required by section 327(a) of the Bankruptcy Code, and does not hold or represent an interest adverse to the Debtors’ estates and (b) Kirkland has no connection to the Debtors, their creditors, or other parties in interest, except as may be disclosed in this Declaration.

23. Listed on **Schedule 2** to this Declaration are the results of Kirkland’s conflicts searches of the above-listed entities.<sup>10</sup> For the avoidance of doubt, Kirkland will not commence a cause of action in these chapter 11 cases against the entities listed on **Schedule 2** that are current clients of Kirkland (including entities listed below under the “Specific Disclosures” section of this Declaration) unless Kirkland has an applicable waiver on file or first receives a waiver from such entity allowing Kirkland to commence such an action. To the extent that a waiver does not exist

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<sup>10</sup> As referenced in **Schedule 2**, the term “current client” means an entity listed as a client in Kirkland’s conflicts search system to whom time was posted in the 12 months preceding the Petition Date. As referenced in **Schedule 2**, the term “former client” means an entity listed as a client in Kirkland’s conflicts search system to whom time was posted between 12 and 36 months preceding the Petition Date. As referenced in **Schedule 2**, the term “closed client” means an entity listed as a client in Kirkland’s conflicts search system to whom time was posted in the 36 months preceding the Petition Date, but for which the client representation has been closed. Whether an actual client relationship exists can only be determined by reference to the documents governing Kirkland’s representation rather than its potential listing in Kirkland’s conflicts search system. The list generated from Kirkland’s conflicts search system is over-inclusive. As a general matter, Kirkland discloses connections with “former clients” or “closed clients” for whom time was posted in the last 36 months, but does not disclose connections if time was billed more than 36 months before the Petition Date.

or is not obtained from such entity and it is necessary for the Debtors to commence an action against that entity, the Debtors will be represented in such particular matter by conflicts counsel.

24. None of the entities listed on Schedule 2 represented more than one percent of Kirkland's fee receipts for the twelve months preceding the Petition Date.

25. Kirkland's conflicts search of the entities listed on Schedules 1(a) – 1(t) (that Kirkland was able to locate using its reasonable efforts) reveals, to the best of my knowledge, that those Kirkland attorneys and paraprofessionals who previously worked at other law firms that represented such entities in these chapter 11 cases have not worked on matters relating to the Debtors' restructuring efforts while at Kirkland.

26. Based on the conflicts search conducted to date and described herein, to the best of my knowledge, neither I, Kirkland, nor any partner or associate thereof, insofar as I have been able to ascertain, have any connection with the Debtors, their creditors, or any other parties in interest, their respective attorneys and accountants, the United States Trustee for the Southern District of Texas (the "U.S. Trustee"), any person employed by the U.S. Trustee, or any Bankruptcy Judge currently serving on the United States Bankruptcy Court for the Southern District of Texas, except as disclosed or otherwise described herein.

27. Kirkland will review its files periodically during the pendency of these chapter 11 cases to ensure that no conflicts or other disqualifying circumstances exist or arise. If any new relevant facts or relationships are discovered or arise, Kirkland will use reasonable efforts to identify such further developments and will promptly file a supplemental declaration, as required by Bankruptcy Rule 2014(a).

28. Generally, it is Kirkland's policy to disclose entities in the capacity that they first appear in a conflicts search. For example, if an entity already has been disclosed in this Declaration

in one capacity (*e.g.*, a customer), and the entity appears in a subsequent conflicts search in a different capacity (*e.g.*, a vendor), Kirkland does not disclose the same entity again in supplemental declarations, unless the circumstances are such in the latter capacity that additional disclosure is required.

29. From time to time, Kirkland has referred work to other professionals to be retained in these chapter 11 cases. Likewise, certain such professionals have referred work to Kirkland.

30. Certain insurance companies pay the legal bills of Kirkland clients. Some of these insurance companies may be involved in these chapter 11 cases. None of these insurance companies, however, are Kirkland clients as a result of the fact that they pay legal fees on behalf of Kirkland clients.

### **Specific Disclosures**

31. As specifically set forth below and in the attached exhibits, Kirkland represents certain of the Debtors' creditors, equity security holders, or other entities that may be parties in interest in ongoing matters unrelated to the Debtors and these chapter 11 cases. None of the representations described herein are materially adverse to the interests of the Debtors' estates. Moreover, pursuant to section 327(c) of the Bankruptcy Code, Kirkland is not disqualified from acting as the Debtors' counsel merely because it represents certain of the Debtors' creditors, equity security holders, or other entities that may be parties in interest in matters unrelated to these chapter 11 cases.

#### **A. Connections to Holders of Equity Interests in the Debtors.**

32. As disclosed on **Schedule 2**, Kirkland currently represents, and in the past has represented, HGGC, LLC ("HGGC") on a variety of matters. Affiliates of HGGC indirectly own approximately 35% of the equity interests in iQor Holdings Inc. Kirkland, iQor Holdings Inc., and

HGGC are party to a waiver letter, dated February 28, 2018, pursuant to which HGGC agreed to waive any conflict or other objection with respect to Kirkland's representation of iQor Holdings Inc. in these chapter 11 cases. Prior to Kirkland's representation of the Debtors, Kirkland represented HGGC in connection with HGG's equity investment in iQor Holdings Inc. Kirkland will not represent HGGC or its affiliates in connection with any matter in these chapter 11 cases during the pendency of these chapter 11 cases. All current and prior Kirkland representations of HGGC have been in matters unrelated to these chapter 11 cases. I do not believe that Kirkland's current or prior representation of HGGC precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

33. As disclosed on Schedule 2, Kirkland currently represents, and in the past has represented, Starr Principal Holdings, LLC and certain of its affiliates (collectively, "SCPC") on a variety of matters. Affiliates of SCPC indirectly own approximately 21% of the equity interests in iQor Holdings Inc. Prior to Kirkland's representation of the Debtors, Kirkland represented SCPC in connection with SCPC's equity investment in iQor Holdings Inc. Kirkland will not represent SCPC or its affiliates in connection with any matter in these chapter 11 cases during the pendency of these chapter 11 cases. All current and prior Kirkland representations of SCPC have been in matters unrelated to the Debtors or these chapter 11 cases. I do not believe that Kirkland's current or prior representation of SCPC precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

34. As disclosed on Schedule 2, Kirkland in the past has represented TRG Management Hong Kong Ltd. and certain of its affiliates (collectively, "TRG") on a variety of matters. Affiliates of TRG own approximately 38% of the equity interests in iQor Holdings Inc. Kirkland has not represented and will not represent TRG in connection with any matter in these chapter 11

cases during the pendency of these chapter 11 cases. All prior Kirkland representations of TRG have been in matters unrelated to the Debtors or these chapter 11 cases. I do not believe that Kirkland's prior representation of TRG precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

**B. Connections to the Debtors' Officers and Directors.**

35. As disclosed below and on Schedule 2 attached hereto, Kirkland currently represents, and has formerly represented, certain affiliates, subsidiaries and entities associated with the Debtors' current and recent former officers and directors. I do not believe that Kirkland's current or prior representation of the affiliates, subsidiaries, and entities associated with certain officers and directors precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

36. Orlando Figueroa and Neil Goldfarb, former directors of iQor Holdings Inc., have served, or may serve from time to time, in various management and/or director capacities of certain Kirkland clients or affiliates thereof. I do not believe that Kirkland's current or prior representation of clients for which Messrs. Figueroa and Goldfarb served in management and/or director capacities precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

37. Greg Benson, Gary Crittenden, and Jill Frizzley, directors of iQor Holdings Inc., have served, or may serve from time to time, in various management and/or director capacities of certain Kirkland clients or affiliates thereof. I do not believe that Kirkland's current or prior representation of the clients for which Messrs. Benson or Crittenden or Ms. Frizzley served in management and/or director capacities precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

38. Kirkland currently represents, and has formerly represented, Neil White, a director of iQor Holdings Inc., on a variety of matters. Kirkland has not represented and will not represent Mr. White in connection with any matter in these chapter 11 cases during the pendency of these chapter 11 cases. All current and prior Kirkland representations of Mr. White have been in matters unrelated to the Debtors or these chapter 11 cases. I do not believe that Kirkland's current or prior representation of Mr. White precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

39. James Learner, a Kirkland partner, joined Kirkland in 1987 before joining HGGC in 2012. Mr. Learner served as a managing partner of HGGC and a director of iQor Holdings Inc. before returning to Kirkland in February 2015. As stated above, affiliates of HGGC indirectly own approximately 35% of the equity interests in iQor Holdings Inc. Kirkland has instituted formal screening measures to screen Mr. Learner from all aspects of Kirkland's representation of the Debtors in these chapter 11 cases. Mr. Learner has had no connection with the Debtors' chapter 11 cases and I do not believe that Mr. Learner's prior position as a managing partner of HGGC or a director of iQor Holdings Inc. precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

**C. Connections to Certain Lending Institutions.**

40. As disclosed on Schedule 2, Kirkland currently represents, or in the past has represented, Credit Suisse AG, Wells Fargo Securities LLC, Cortland Capital Market Services LLC, The Carlyle Group Inc., CVC Credit Partners, LLC, HPS Investment Partners LLC, Invesco Senior Secured Management, Inc., Silver Point Capital, Deutsche Bank AG, and/or certain of their affiliates (collectively, the "Certain Lending Institutions") on a variety of matters. The Certain Lending Institutions or affiliates thereof comprise of one or more of the following: (a) a pre-

petition lender to the Debtors; (b) an entity with whom the Debtors have a banking relationship; or (c) current or former agents under certain of the Debtors' credit facility agreements. Kirkland's current and prior representations of the Certain Lending Institutions are in matters unrelated to the Debtors or these chapter 11 cases. I do not believe that Kirkland's current or prior representation of the Certain Lending Institutions precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

**D. Connections to Other Entities.**

41. As disclosed on Schedule 2, certain parties in interest in these chapter 11 cases are current or former Kirkland restructuring clients, including Clover Holdings Corporation and Frontier Communications Corporation (the "Restructuring Parties"). Kirkland will not represent the Debtors or the Debtors' non-Debtor affiliates in any matter related to the Restructuring Parties' restructuring matters. Similarly, Kirkland will not represent the Restructuring Parties against the Debtors in any of the Restructuring Parties' restructuring matters. Kirkland's representation of the Restructuring Parties is unrelated to these chapter 11 cases or Kirkland's representation of the Debtors. I do not believe that any of Kirkland's current or former representation of the Restructuring Parties precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

42. As disclosed on Schedule 2, Kirkland currently represents, and in the past has represented, Staple Street Capital Group, LLC ("Staple Street") on a variety of matters. Staple Street is a creditor and significant competitor of the Debtors and party to litigation related to the Debtors. Kirkland, iQor Holdings Inc., and Staple Street are party to a waiver letter, dated November 21, 2018, pursuant to which iQor Holdings Inc. and Staple Street agreed to waive any conflict or other objection with respect to Kirkland's representation of iQor Holdings Inc. or

Kirkland's representation of Staple Street in matters unrelated to the Debtors or these chapter 11 cases. Prior to Kirkland's representation of the Debtors, Kirkland represented Staple Street and iQor Holdings Inc. in connection with Staple Street's acquisition of certain of iQor Holdings Inc.'s logistics and product service assets (the "Staple Street Transaction"). Kirkland will not represent Staple Street in matters related to the Debtors' chapter 11 cases. I do not believe that these connections preclude Kirkland from meeting the disinterestedness standard under the Bankruptcy Code. Nevertheless, and out of an abundance of caution, Kirkland has instituted formal screening measures to screen certain Kirkland attorneys that represented Staple Street in connection with the Staple Street Transaction from representing the Debtors in these chapter 11 cases.

**E. Significant Customers.**

43. Due to the commercially sensitive and confidential nature of the Debtors' relationships with their significant customers, it is imperative that the identities of these parties remain confidential. The Debtors will disclose to the U.S. Trustee the identities of the significant customers and Kirkland's connections to such significant customers (including whether such parties are current clients on wholly unrelated matters), and Kirkland believes such disclosure is sufficient and reasonable under the circumstances and at this time. However, should the Court request disclosure of the identities of the significant customers, the Debtors are prepared to file with the Court under seal a version of this Declaration that contains a schedule of the significant customers and Kirkland's connections to such significant customers. For the avoidance of doubt, Kirkland will not represent any of the significant customers in connection with any matter in these chapter 11 cases.



**F. Other Chapter 11 Professionals.**

44. As disclosed on **Schedule 2** attached hereto, Kirkland currently represents, and formerly has represented, certain affiliates, subsidiaries, and entities associated with various professionals that the Debtors seek to retain in connection with these chapter 11 cases. All prior and current Kirkland representations of these professionals have been in matters unrelated to the Debtors and these chapter 11 cases. Kirkland has not represented and will not represent any such professionals in connection with any matter in these chapter 11 cases during the pendency of these chapter 11 cases. I do not believe that Kirkland's current or prior representation of these professionals precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

45. The Debtors' proposed investment banker is Evercore Group L.L.C. ("Evercore"). As disclosed in **Schedule 2** attached hereto, Kirkland currently represents, and in the past has represented, Evercore Inc., an affiliate of Evercore, in matters unrelated to the Debtors and these chapter 11 cases. Kirkland has not represented and will not represent Evercore in connection with any matter in these chapter 11 cases. I do not believe that this representation precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

46. The Debtors' proposed restructuring advisor is FTI Consulting Inc. ("FTI"). As disclosed on **Schedule 2** attached hereto, Kirkland currently represents, and in the past has represented, FTI in matters unrelated to the Debtors and these chapter 11 cases. Kirkland has not represented and will not represent FTI in connection with any matter in these chapter 11 cases. I do not believe that this representation precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

**G. Kirkland Attorney and Employee Investments.**

47. From time to time, Kirkland partners, of counsel, associates, and employees personally invest in mutual funds, retirement funds, private equity funds, venture capital funds, hedge funds, and other types of investment funds (the “Investment Funds”), through which such individuals indirectly acquire an interest in debt or equity securities of many companies, one of which may be one of the Debtors, their creditors, or other parties in interest in these chapter 11 cases, often without Kirkland’s knowledge. Each Kirkland person generally owns substantially less than one percent of such Investment Fund, does not manage or otherwise control such Investment Fund, and has no influence over the Investment Fund’s decision to buy, sell, or vote any particular security. The Investment Fund is generally operated as a blind pool, meaning that when the Kirkland persons make an investment in the Investment Fund, he, she, or they do not know what securities the blind pool Investment Fund will purchase or sell, and have no control over such purchases or sales.

48. From time to time one or more Kirkland partners and of counsel voluntarily choose to form an entity (a “Passive-Intermediary Entity”) to invest in one or more Investment Funds. Such Passive-Intermediary Entity is composed only of persons who were Kirkland partners and of counsel at the time of the Passive-Intermediary Entity’s formation (although some may later become former Kirkland partners and of counsel). Participation in such a Passive-Intermediary Entity is wholly voluntary and only a portion of Kirkland’s partners and of counsel choose to participate. The Passive-Intermediary Entity generally owns substantially less than one percent of any such Investment Fund, does not manage or otherwise control such Investment Fund, and has no influence over the Investment Fund’s decision to buy, sell, or vote any particular security. Each Investment Fund in which a Passive-Intermediary Entity invests is operated as a blind pool, so that

the Passive-Intermediary Entity does not know what securities the blind pool Investment Funds will purchase or sell, and has no control over such purchases or sales. And, indeed, the Passive-Intermediary Entity often arranges for statements and communications from certain Investment Funds to be sent solely to a blind administrator who edits out all information regarding the identity of the Investment Fund's underlying investments, so that the Passive-Intermediary Entity does not learn (even after the fact) the identity of the securities purchased, sold, or held by the Investment Fund. To the extent the Passive-Intermediary Entity is or becomes aware of the identity of the securities purchased, sold, or held by the Investment Funds ("Known Holdings"), such Known Holdings are submitted to Kirkland's conflict checking system.

49. From time to time, Kirkland partners, of counsel, associates, and employees personally directly acquire a debt or equity security of a company which may be (or become) one of the Debtors, their creditors, or other parties in interest in these chapter 11 cases. Kirkland has a long-standing policy prohibiting attorneys and employees from using confidential information that may come to their attention in the course of their work, so that all Kirkland attorneys and employees are barred from trading in securities with respect to which they possess confidential information.

#### **H. Former Clerks.**

50. The following Kirkland employees had clerkships in the United States District Court for the Southern District of Texas during the last three years (together, the "Former Clerks"). I do not believe that the Former Clerk's work for the Court precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

51. Camille E. Peebles, a current Kirkland associate, was a law clerk for the Honorable Andrew S. Hanen of the United States District Court for the Southern District of Texas from 2018

to 2019. Ms. Peeples began working at Kirkland in September 2019 and had no connection with the Debtors' chapter 11 cases while working for the court. I do not believe that Ms. Peeples' work for the court precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

52. Anna E. Swanson, a current Kirkland associate, was a law clerk for the Honorable Alfred H. Bennett of the United States District Court for the Southern District of Texas from August 2017 to August 2019. Ms. Swanson began working at Kirkland in November 2019 and had no connection with the Debtors' chapter 11 cases while working for the court. I do not believe that Ms. Swanson's work for the court precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

53. Mya L. Johnson, a current Kirkland associate, was a law clerk for the Honorable Stephen Smith of the United States District Court for the Southern District of Texas from August 2017 to July 2018. Ms. Johnson began working at Kirkland in September 2018 and had no connection with the Debtors' chapter 11 cases while working for the court. I do not believe that Ms. Johnson's work for the court precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

#### **I. Other Disclosures.**

54. Finally, certain interrelationships exist among the Debtors. Nevertheless, the Debtors have advised Kirkland that the Debtors' relationships to each other do not pose any conflict of interest because of the general unity of interest among the Debtors. Insofar as I have been able to ascertain, I know of no conflict of interest that would preclude Kirkland's joint representation of the Debtors in these chapter 11 cases.

55. James H.M. Sprayregen, a Kirkland partner, worked as an attorney at Kirkland from July 1990 until June 2006 and rejoined the firm in December 2008. From June 2006 until December 2008, prior to rejoining the firm, Mr. Sprayregen was co-head of the restructuring group of Goldman Sachs Americas, where he advised U.S. and international clients in restructuring and distressed situations. Certain affiliates of Goldman Sachs are lenders under the Debtors' first lien term loan credit facility. Goldman Sachs is a client of the firm and disclosed on Schedule 1(j) attached hereto. I do not believe that Mr. Sprayregen's prior employment at Goldman Sachs precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

56. Furthermore, prior to joining Kirkland, certain Kirkland attorneys represented clients adverse to Kirkland's current and former restructuring clients. Certain of these attorneys (the "Screened Kirkland Attorneys") will not perform work in connection with Kirkland's representation of the Debtors and will not have access to confidential information related to the representation. Kirkland's formal ethical screen provides sufficient safeguards and procedures to prevent imputation of conflicts by isolating the Screened Kirkland Attorneys and protecting confidential information.

57. Under Kirkland's screening procedures, Kirkland's conflicts department distributes a memorandum to all Kirkland attorneys and legal assistants directing them as follows: (a) not to discuss any aspects of Kirkland's representation of the Debtors with the Screened Kirkland Attorneys; (b) to conduct meetings, phone conferences, and other communications regarding Kirkland's representation of the Debtors in a manner that avoids contact with the Screened Kirkland Attorneys; (c) to take all measures necessary or appropriate to prevent access by the Screened Kirkland Attorneys to the files or other information related to Kirkland's representation of the Debtors; and (d) to avoid contact between the Screened Kirkland Attorneys and all Kirkland

personnel working on the representation of the Debtors unless there is a clear understanding that there will be no discussion of any aspects of Kirkland's representation of the Debtors. Furthermore, Kirkland already has implemented procedures to block the Screened Kirkland Attorneys from accessing files and documents related to the Debtors that are stored in Kirkland's electronic document managing system.

**Affirmative Statement of Disinterestedness**

58. Based on the conflicts search conducted to date and described herein, to the best of my knowledge and insofar as I have been able to ascertain, (a) Kirkland is a "disinterested person" within the meaning of section 101(14) of the Bankruptcy Code, as required by section 327(a) of the Bankruptcy Code, and does not hold or represent an interest adverse to the Debtors' estates and (b) Kirkland has no connection to the Debtors, their creditors, or other parties in interest, except as may be disclosed herein.

*[Remainder of Page Intentionally Left Blank]*

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Dated: September 28, 2020

Respectfully submitted,

/s/ Christopher Marcus

Christopher Marcus  
as President of Christopher Marcus, P.C., as  
Partner of Kirkland & Ellis LLP; and as Partner  
of Kirkland & Ellis International LLP

### **Schedule 1**

The following lists contain the names of reviewed entities as described more fully in the *Declaration of Christopher Marcus in Support of the Debtors' Application for the Entry of an Order Authorizing the Retention and Employment of Kirkland & Ellis LLP and Kirkland & Ellis International LLP as Attorneys for the Debtors and Debtors in Possession Effective as of September 10, 2020* (the "Marcus Declaration").<sup>20</sup> Where the names of the entities reviewed are incomplete or ambiguous, the scope of the search was intentionally broad and inclusive, and Kirkland & Ellis LLP and Kirkland & Ellis International LLP reviewed each entity in its records, as more fully described in the Marcus Declaration, matching the incomplete or ambiguous name.

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<sup>20</sup> Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Marcus Declaration.



## **SCHEDULE 1**

### **List of Schedules**

<b><u>Schedule</u></b>	<b><u>Category</u></b>
1(a)	Debtors and Debtor Affiliates
1(b)	Current Directors & Officers
1(c)	Former Directors & Officers
1(d)	Equity Holders
1(e)	Administrative Agents
1(f)	Bankruptcy Judges
1(g)	Confidential Significant Customers
1(h)	Creditor Professionals
1(i)	Debtor Professionals
1(j)	Insurance - Surety Bonds
1(k)	Landlords
1(l)	Lenders
1(m)	Litigation
1(n)	Ordinary Course Professionals
1(o)	Significant Competitors
1(p)	Significant Vendors
1(q)	Taxing Authorities
1(r)	Top 30 Unsecured Creditors
1(s)	US Trustee
1(t)	Utilities

## **SCHEDULE 1(a)**

### **Debtors and Debtor Affiliates**

Allied Interstate LLC	Servicios de Corbanza Integral S de RL de
CCT Group Ltd.	CV
Collectech Systems LLC	TechFive LLC
Cyber City Teleservices (Phils.) Inc.	Telmar Allied LLC
Cyber City Teleservices Ltd.	Telmar Holdings I Inc.
Cyber City Teleservices Marketing Inc.	THC Holdings Inc.
eSolutionNow LLC	
First Contact LLC	
Interactive Response Technologies LLC	
iQor Canada Ltd.	
iQor Global Services de Mexico SA de CV	
iQor Global Services LLC	
iQor Holdings Inc.	
iQor Holdings US LLC	
iQor I LLC	
iQor India Services Private Ltd.	
iQor MPC LLC	
iQor Netherlands CV	
iQor of Texas LP	
iQor Panama Inc.	
iQor Philippines Inc.	
iQor Polska Sp. zoo	
iQor Receivables SPE 2 LLC	
iQor Receivables SPE LLC	
iQor Seller Services LLC	
iQor Technologies Inc.	
iQor Texas Holdings LLC	
iQor Trinidad Ltd.	
iQor US Inc.	
IRMC Mauritius Ltd.	
Receivable Management Services - Recovery Division LLC	
Receivable Management Services (HK) Ltd. (Hong Kong)	
Receivable Management Services de Mexico S de RL de CV	
Receivable Management Services International LLC	
Receivable Management Services LLC, The	
RMS Canada Holding Corp.	
RMS Collect Phils. Inc.	

**SCHEDULE 1(b)**

**Current Directors & Officers**

Benson, Greg  
Crittenden, Gary  
Frizzley, Jill  
Kaminsky, David  
Krin, Vladimir  
Kucera, Thomas  
Lee, Jordan  
Lehtio, Martin  
Praznik, Gary  
Rosenfield, Runa  
Smith, Ivona  
White, Neil

**SCHEDULE 1(c)**

**Former Directors & Officers**

Argiropoulos, Mason  
Bradley, James  
Figueroa, Orlando  
Goldfarb, Neil  
Grant, Barry  
Greer, Scott  
Hanlon, Gregory  
Khanna, Robert  
Krishnan, Svetlana  
Liebel, Hartmut  
Long, Connie  
Moochhala, Murtaza  
Perrino, Celeste  
Pester, David  
Schuitt, Stephanie  
Strazzeri, Joseph  
Swedberg, Jeffrey  
Sykora, Peter  
Vogt, James

**SCHEDULE 1(d)**

**Equity Holders**

Antares Capital 4 LP  
Bach II Tech II LP  
Bach II Tech LP  
Huntsman Gay Capital Partners Fund  
iQor Sponsor Holdings LLC  
Jabil Inc.  
Liebel, Hartmut  
Merritt, Norman  
Starr International Cayman Inc.

**SCHEDULE 1(e)**

**Administrative Agents**

Alter Domus Management Co. SA  
Credit Suisse AG  
Wells Fargo & Co.  
Wilmington Savings Fund Society FSB

**SCHEDULE 1(f)**

**Bankruptcy Judges**

Bohm, Jeff  
Isgur, Marvin  
Jones, David R.  
Norman, Jeffrey P.  
Rodriguez, Eduardo V.

**SCHEDULE 1(g)**

**Confidential Significant Customers**

[CONFIDENTIAL]



**SCHEDULE 1(h)**

**Creditor Professionals**

Focus Management Group  
Gibson Dunn & Crutcher LLP  
Greenberg Traurig LLP  
Greenhill & Co. Inc.  
Willkie Farr & Gallagher LLP  
Wilmer Cutler Pickering Hale & Dorr LLP

**SCHEDULE 1(i)**

**Debtor Professionals**

Evercore Inc.  
FTI Consulting Inc.  
Jackson Walker LLP  
OMNI Management Group LLC

**SCHEDULE 1(i)**

**Insurance - Surety Bonds**

ACE American Insurance Co.  
Allied World Specialty Insurance Co.  
Argonaut Insurance Co.  
Atlantic Specialty Insurance Co.  
Axis Insurance Co.  
Barbican Managing Agency Ltd.  
Beazley Insurance Co. Inc.  
Canopus Managing Agents Ltd.  
Endurance Assurance Corp.  
Hiscox Insurance Co. Inc.  
Hiscox Syndicates Ltd.  
Hudson Insurance Co.  
Lloyd's America Inc.  
National Union Fire Insurance Co. of Pittsburgh, PA  
RLI Insurance Co.  
Sentry Insurance  
Starr Indemnity & Liability Co. Inc.  
Tarian Underwriting Ltd.  
Travelers Insurance Co.  
XL Insurance America Inc.  
Zurich American Insurance Co.

**SCHEDULE 1(k)**

**Landlords**

1000 Corp.  
1719 Route 10 LLC  
AFS 1122 ALMA Ltd.  
AG-AW North Tempe Owner LLC  
Big-Sky Commercial Property Investments LLC  
Blomquist Properties  
Carolina Capital Partners LLC  
Cleveland Properties LLC  
Direct Invest - Riverbend Executive Park 1 LLC  
Direct Invest - Riverbend Executive Park 2 LLC  
Direct Invest - Riverbend Executive Park 3 LLC  
Direct Invest - Riverbend Executive Park LLC  
DQ Associates LLC  
Duke Management Services Inc.  
Fourteen Re Priatek LLC  
Global Real Estate Management LLC  
Hamilton ADA LLC  
Jet 55 Property Owner LLC  
JMCR Legacy LLC  
Maple Group LLC, The  
Midtown Central Square LLC  
NACOT I LLC  
NCC - Cabana LLC  
NCC - Madison LLC  
NCC - Parkside LLC  
Plymouth Southpark LLC  
Pueblo, City of (CO)  
RCS - Naperville LLC  
Regus Management Group LLC  
Richfield Commons LLC  
Sarasota Ellis Associates LLC  
Scott Unlimited LLC  
Sunbeam Properties Inc.  
Triple Net Investments XXII LP  
Tucson Centre East LLC  
Twenty-Fifth Avenue LLC

## **SCHEDULE 1(I)**

### **Lenders**

Alpine Funding LLC	Carlyle Global Market Strategies CLO
Arch Investment Holdings IV Ltd.	2015-1 Ltd.
Axis Specialty Ltd.	Carlyle Global Market Strategies CLO
BayCity Alternative Invest Funds SICAV	2015-2 Ltd.
SIF - BayCity US Senior Loan Fund	Carlyle Global Market Strategies CLO
BayCity Long Short Credit Master Fund	2015-3 Ltd.
BayCity Senior Loan Fund LP	Carlyle Global Market Strategies CLO
Black Diamond CLO 2013 1 Ltd.	2015-4 Ltd.
Black Diamond CLO 2014 1 Ltd.	Carlyle Global Market Strategies CLO
Black Diamond CLO 2015 1 Designated	2015-5 Ltd.
Activity Co.	Carlyle Global Market Strategies CLO
Black Diamond CLO 2016 1 Ltd.	2016-1 Ltd.
Black Diamond CLO 2017 1 Ltd.	Carlyle Global Market Strategies CLO
Black Diamond CLO 2017 2 Designated	2016-2 Ltd.
Activity Co.	Carlyle Global Market Strategies CLO
California Street CLO IX LP	2016-3 Ltd.
California Street CLO V Ltd.	Carlyle GMS Opportunistic Credit Fund (M-
California Street CLO XII Ltd.	2015) LP
Cardinal Fund LP	Carlyle US CLO 2016-4 Ltd.
Carlyle C17 Ltd.	Carlyle US CLO 2017-1 Ltd.
Carlyle Global Market Strategies CLO	Carlyle US CLO 2017-2 Ltd.
2012-3 Ltd.	Carlyle US CLO 2017-3 Ltd.
Carlyle Global Market Strategies CLO	Carlyle US CLO 2017-4 Ltd.
2012-4 Ltd.	Carlyle US CLO 2017-5 Ltd.
Carlyle Global Market Strategies CLO	Carlyle US CLO 2018-1 Ltd.
2013-1 Ltd.	Carlyle US CLO 2018-2 Ltd.
Carlyle Global Market Strategies CLO	Carlyle US CLO 2018-3 Ltd.
2013-2 Ltd.	CIF Income Partners A LLC
Carlyle Global Market Strategies CLO	Citibank NA
2013-3 Ltd.	Connecticut, State of
Carlyle Global Market Strategies CLO	Continental Casualty Co.
2013-4 Ltd.	Credit Suisse Loan Funding LLC
Carlyle Global Market Strategies CLO	Credit Value Master Fund 2016 Subsidiary
2014-1 Ltd.	Ltd.
Carlyle Global Market Strategies CLO	Credit Value Master Fund V Subsidiary Ltd.
2014-2-R Ltd.	Credit Value Ontario Fund V Subsidiary LP
Carlyle Global Market Strategies CLO	CVC CP Special Situations 2018 SCSP
2014-3-R Ltd.	CVC Credit Partners Global Special
Carlyle Global Market Strategies CLO	Situations Fund II US SPV LP
2014-4 Ltd.	CVC Global Credit Opportunities Master
Carlyle Global Market Strategies CLO	Fund LP
2014-5 Ltd.	Deutsche Bank AG, New York

Diameter Master Fund LP  
 Elevation CLO 2014-2 Ltd.  
 Elevation CLO 2015 4 Ltd.  
 Ellington CLO I Ltd.  
 Ellington CLO II Ltd.  
 Ellington CLO III Ltd.  
 Ellington CLO IV Ltd.  
 Ellington CLO V Ltd.  
 Empyrean Investments LLC  
 Flagship CLO VIII Ltd.  
 Flagship VII Ltd.  
 Florida Power & Light Co. Qualified  
 Decommissioning Trusts for Turkey  
 Point & St. Lucie Nuclear Plants  
 Gallatin CLO VIII 2017 1 Ltd.  
 Goldman Sachs Trust II Goldman Sachs  
 Multi Manager Non Core Fixed Income  
 Fund  
 Great West Life Growth & Income Fund  
 Great West Life Income Fund  
 HarbourView CLO VII R Ltd.  
 HPS Mauna Kea Fund LP  
 Hudson Post Credit Opportunities  
 Aggregator (2019-3) LLC  
 IG Mackenzie Canadian Corporate Bond  
 Fund  
 IG Mackenzie Floating Rate Income Fund  
 IG Mackenzie Mortgage & Short Term  
 Income Fund  
 IG Mackenzie Mutual of Canada  
 IG Mackenzie Strategic Income Fund  
 Institutional Credit Fund Subsidiary LP  
 Invesco Oppenheimer Master Loan Fund  
 Invesco Oppenheimer Senior Floating Rate  
 Fund  
 Invesco Oppenheimer Senior Floating Rate  
 Plus Fund  
 Invesco Senior Secured Management Inc.  
 Jefferies Leveraged Credit Products  
 London Life Growth & Income Fund  
 Loomis Sayles Bond Fund  
 Loomis Sayles CLO II Ltd.  
 Loomis Sayles Institutional High Income  
 Loomis Sayles Senior Floating Rate & Fixed  
 Income Fund  
 Loomis Sayles Strategic Income Fund

Mackenzie Canadian All Cap Balanced  
 Fund  
 Mackenzie Canadian Growth Balanced Fund  
 Mackenzie Core Plus Global Fixed Income  
 ETF  
 Mackenzie Cundill Canadian Balanced Fund  
 Mackenzie Diversified Alternatives Fund  
 Mackenzie Floating Rate Income ETF  
 Mackenzie Floating Rate Income Fund  
 Mackenzie Investment Grade Floating Rate  
 Fund  
 Mackenzie Ivy Canadian Balanced Fund  
 Mackenzie Ivy Global Balanced Fund  
 Mackenzie North American Corporate Bond  
 Fund  
 Mackenzie Strategic Income Fund  
 Mackenzie Unconstrained Bond ETF  
 Mackenzie Unconstrained Fixed Income  
 Fund  
 Mackenzie USD Global Strategic Income  
 Fund  
 Mackenzie USD Ultra Short Duration  
 Income Fund  
 Magnetite VII Ltd.  
 Magnetite VIII Ltd.  
 Magnetite XII Ltd.  
 Magnetite XIV R Ltd.  
 Magnetite XIX Ltd.  
 Magnetite XV Ltd.  
 Magnetite XVI Ltd.  
 Magnetite XVII Ltd.  
 Magnetite XVIII Ltd.  
 Magnetite XX Ltd.  
 Manulife Sentinel Income 33 Fund UT  
 Mariner Atlantic Multi-Strategy Master  
 Fund Ltd.  
 Mariner Glen Oaks Master Fund LP  
 Medtronic Holding Switzerland GmbH 1  
 Melody Special Opportunities Master Fund  
 LP  
 Menard Inc.  
 MidOcean Credit CLO I  
 MidOcean Credit CLO II  
 MidOcean Credit CLO IV  
 MidOcean Credit CLO V  
 MidOcean Credit CLO VII

MidOcean Credit Opportunity IDF I LP	SPCP Institutional Group LLC
MidOcean Partners LLP	Staniford Street CLO Ltd.
Midtown Acquisitions LP	Steele Creek CLO 2014 1R Ltd.
Morgan Stanley Senior Funding Inc.	Steele Creek CLO 2015 1 Ltd.
Mountain View CLO 2013 1 Ltd.	Steele Creek CLO 2016 1 Ltd.
Mountain View CLO 2014 1 Ltd.	Steele Creek CLO 2017 1 Ltd.
Mountain View CLO 2016 1 Ltd.	Steele Creek CLO 2018 1 Ltd.
Mountain View CLO 2017 1 Ltd.	Steele Creek CLO 2019 2 Ltd.
Mountain View CLO 2017 2 Ltd.	Strata CLO I Ltd.
Mountain View CLO IX Ltd.	Strata CLO II Ltd.
Mountain View CLO X Ltd.	Symmetry Canadian Bond Fund
Municipal Employee Annuity Benefit Fund of Chicago	Symphony CLO XIV Ltd.
New Mexico, State of, Investment Council 1	Symphony CLO XV Ltd.
NN (L) Flex - Senior Loans	Symphony CLO XVII Ltd.
Nut Tree Master Fund LP	TCI-Symphony CLO 2017-1 Ltd.
Nuveen Credit Opportunities 2022 Target Term Fund	UBS AG, Stamford Branch
Nuveen Floating Rate Income Fund	Vector Capital Credit Opportunity Fund LP
Nuveen Floating Rate Income Opportunity Fund	Voya CLO 2012-4 Ltd.
Nuveen Senior Income Fund	Voya CLO 2013-1 Ltd.
Nuveen Short Duration Credit Opportunities Fund	Voya CLO 2013-2 Ltd.
Nuveen Symphony Credit Opportunities Fund	Voya CLO 2013-3 Ltd.
Nuveen Symphony Floating Rate Income Fund	Voya CLO 2014-1 Ltd.
OCPC Credit Facility SPV LLC	Voya CLO 2014-2 Ltd.
Pensiondanmark	Voya CLO 2014-3 Ltd.
Pensionsforsikringsaktieselskab-1	Voya CLO 2014-4 Ltd.
Principal Diversified Real Asset CIT	Voya CLO 2015-1 Ltd.
Principal Funds Inc. - Diversified Real Asset Fund	Voya CLO 2015-2 Ltd.
Regatta II Funding LP	Voya CLO 2015-3 Ltd.
Regatta XIII Funding Ltd.	Voya CLO 2016-1 Ltd.
Regatta XIV Funding Ltd.	Voya CLO 2016-2 Ltd.
Regatta XV Funding Ltd.	Voya CLO 2016-3 Ltd.
Ripple Industries LLC	Voya CLO 2016-4 Ltd.
Schlumberger Group Trust Agreement	Voya CLO 2017-1 Ltd.
SCOF-2 Ltd.	Voya CLO 2017-2 Ltd.
Seix Multi Sector Absolute Return	Voya CLO 2017-3 Ltd.
Sierra Income Corp.	Voya CLO 2017-4 Ltd.
Sierra Total Return Fund	Voya CLO 2018-1 Ltd.
SPCP Access Holdings LLC	Voya CLO 2018-2 Ltd.
SPCP Group LLC	Voya Floating Rate Fund
	Voya Investment Management LLC
	Voya Investment Trust Co. - Senior Loan Common Trust Fund
	Voya Investment Trust Co. - Voya Senior Loan Trust Fund
	Voya Prime Rate Trust
	Voya Senior Income Fund

Watford Asset Trust I  
Wells Fargo & Co.  
Zalico VL Series Account 2



**SCHEDULE 1(m)**

**Litigation**

Alber, Cathie  
Auletta, Regina  
Barshay Sanders PLLC  
Bryan, Amy  
Carlson, Virginia Marie  
Charles, Jessica Trina  
Cornelison, Jeffrey  
DePasquale, John  
Durm, Belinda  
Encarnado, Doris  
Featherstone, Jammie  
Ferro, Anthony  
Finn, Keith  
Haggard, Marion I.  
Hagwood-EL, Mechonna  
Hersh, Lawrence C.  
Hesketh, Christopher  
Hughes Ellzey LLP  
Ivy Technology  
Johnson, Jeremiah  
Kim Law Firm LLC, The  
Kimmel & Silverman PC  
Kozolchyk, Elliott  
Law Office of Christopher Thompson  
Lemberg Law LLC  
Lieberman, Adam  
Macius, Sandy  
Marcus & Zelman LLP  
Mathis, Aryan  
Meier LLC  
Meier, Richard J.  
Mercadel, Jacqueline  
Mitchell L. Pashkin  
Nesmith, Richardine  
Newger, Jeremy  
Nightingale, Robert  
Nonprofit Legal Services of Utah  
Rottenberg, Esther  
Sager, Amanda  
Schafer, Lisa J.  
Spitz Law Firm LLC, The  
Staple Street Capital LLC

Stein Saks PLLC  
Sulaiman Law Group Ltd.  
Toogood, Kennetra  
Vasquez, Yolanda  
Wajda Law Group APC  
Warner Law Firm LLC  
Williams-Hopkins, Rosa  
Zeig Law Firm LLC

**SCHEDULE 1(n)**

**Ordinary Course Professionals**

Ernst & Young LLP

PricewaterhouseCoopers LLP

**SCHEDULE 1(o)**

**Significant Competitors**

Accenture plc  
Advanced Call Center Technologies LLC  
Aegis Ltd.  
Alorica Inc.  
Arise Virtual Solutions Inc.  
Celestica Inc.  
Clover Wireless LLC  
Communications Test Design Inc.  
Concentrix  
Flextronics Corp.  
Genpact Ltd.  
Ibex Ltd.  
Ivy Technology  
QUALCOMM Inc.  
Sanmina Corp.  
Sitel Corp.  
StarTek Inc.  
Sutherland Global Services Inc.  
Sykes Enterprises Inc.  
Teleperformance SE  
TELUS Corp.  
TRC The Results Co. GmbH  
TTEC Services Corp.  
VXI Global Solutions LLC  
Wipro Ltd.

## **SCHEDULE 1(p)**

### **Significant Vendors**

ADP LLC	PTC Inc.
Aetna Inc.	R.R. Donnelley & Sons Co.
Air Express International Inc.	Renkim Corp.
Allied Universal Security Services	Ryan Tax Compliance Services LLC
Ameri & Partners Inc.	SAP America Inc.
American Express	Service Express Inc.
American One Source Inc.	Sparta Consulting Inc.
Arris Solutions Inc.	Stealth Partner Group
Beyond Advantage LLC	Successfactors Inc.
BIXOLON America Inc.	Teleopti AB
Blue Hill Data Services	Trueblue Services Inc.
Certified Research Co. Inc.	Tru-Tronics International
Cologix Inc.	United Parcel Service Inc.
Computer Design & Integration LLC	UPS
Dell Financial Services LLC	UPS Supply Chain Solutions
Delta Logistics USA Corp.	VeriFacts Inc.
Diversified Data & Communications Inc.	Wardynski & Partners
Doherty Staffing Solutions Inc.	
Equinix Inc.	
Express Employment Professionals Inc.	
Eychner, Richard Allen	
First Advantage Background Services Corp.	
Foxlink International Inc.	
Hewlett-Packard Financial Services Co.	
Hon Hai Precision Industry Co. Ltd.	
Jackson Lewis LLP	
Katten Muchin Rosenman LLP	
KGP Telecommunications LLC	
KUBRA Data Transfer USA	
Labelmaster Services Inc.	
Landsberg	
Landsberg Orora	
Manyser LLC	
Memphis Light Gas & Water Division	
MKW Global Sourcing Inc.	
NTT Data Inc.	
Optum Bank Inc.	
Pallet Alliance Inc., The	
Peck Products Online Inc.	
Picore International Inc.	
PLDT Inc.	
PT Samsung Electronics Indonesia	

## **SCHEDULE 1(q)**

### **Taxing Authorities**

<p>Alabama, State of, Department of Revenue</p> <p>Alaska, State of, Secretary of State</p> <p>Altoona Area School District (PA), Tax Office</p> <p>Arizona, State of, Department of Revenue</p> <p>Arkansas State of, Secretary of State</p> <p>Arkansas, State of, Board of Collections</p> <p>Bethlehem Area School District (PA), Tax Office</p> <p>Bethlehem, City of (PA), Bureau of Financial Services</p> <p>Broward, County of (FL), Property Appraiser</p> <p>Buffalo, City of (NY)</p> <p>California, State of, Business, Consumer Services &amp; Housing Agency, Consumer Affairs Bureau</p> <p>California, State of, Certificate of Authority</p> <p>California, State of, Department of Insurance</p> <p>California, State of, Department of Tax &amp; Fee Administration</p> <p>California, State of, Government Operations Agency, Franchise Tax Board</p> <p>California, State of, Secretary of State</p> <p>Chicago, City of (IL)</p> <p>Chicago, City of (IL), Department of Business Affairs</p> <p>Colorado, State of, Secretary of State</p> <p>Connecticut, State of, Department of Revenue</p> <p>Connecticut, State of, Secretary of State</p> <p>Dallas Central Appraisal District</p> <p>Delaware, State of, Department of Insurance</p> <p>Delaware, State of, Department of State, Division of Corp.s</p> <p>Delaware, State of, Division of Revenue</p> <p>Delaware, State of, Secretary of State</p> <p>East Hartford, Town of (CT), Assessor</p> <p>Fieldprint Inc.</p> <p>Florida, State of, Department of Revenue</p>	<p>Florida, State of, Office of Financial Regulation</p> <p>Florida, State of, Secretary of State</p> <p>Fulton, County of (GA), Assessor</p> <p>Georgia, State of, Department of Revenue</p> <p>Georgia, State of, Secretary of State</p> <p>Guam, Government of, Department of Revenue &amp; Taxation</p> <p>Hawaii, State of, Department of Commerce and Consumer Affairs</p> <p>Hawaii, State of, Department of Taxation</p> <p>Idaho, State of, Department of Finance</p> <p>Idaho, State of, Department of Revenue</p> <p>IdentiGO Gmbh</p> <p>Illinois, State of, Department of Revenue</p> <p>Illinois, State of, Secretary of State</p> <p>Indiana, State of, Secretary of State</p> <p>Iowa, State of, Secretary of State</p> <p>Kansas, State of, Secretary of State</p> <p>Kentucky, Commonwealth of, Board of Pharmacy</p> <p>Kentucky, Commonwealth of, Department of Revenue</p> <p>Kentucky, Commonwealth of, Secretary of State</p> <p>Klamath, County of (OR), Assessor</p> <p>Lauderdale, County of (AL), Assessor</p> <p>Lee, County of (IL), Assessor</p> <p>Louisiana, State of, Department of Revenue</p> <p>Louisiana, State of, Secretary of State</p> <p>Maine, State of, Secretary of State</p> <p>Maricopa, County of (AZ), Assessor</p> <p>Maryland, State of, Comptroller</p> <p>Maryland, State of, Department of Assessments</p> <p>Maryland, State of, Department of Revenue</p> <p>Massachusetts, Commonwealth of</p> <p>Massachusetts, Commonwealth of, Department of Revenue</p> <p>Massachusetts, Commonwealth of, Secretary of State</p>
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Massachusetts, Commonwealth, Secretary  
of Commonwealth  
Mecklenburg, County of (NC), Assessor's  
Office  
Memphis, City of (TN), Business Tax  
Meridian, City of (ID)  
Michigan, State of, Department of Licensing  
& Regulation  
Michigan, State of, Department of Treasury  
Michigan, State of, Secretary of State  
Minnesota, State of, Commerce Department  
Minnesota, State of, Department of  
Commerce  
Minnesota, State of, Department of Revenue  
Minnesota, State of, Secretary of State  
Miramar, City of (FL)  
Mississippi, State of, Department of  
Revenue  
Mississippi, State of, Secretary of State  
Missouri, State of, Secretary of State  
Montana, State of, Department of Labor,  
Board of Pharmacy  
Montana, State of, Secretary of State  
Nebraska, State of, Secretary of State  
Nevada, State of, Department of Taxation  
Nevada, State of, Secretary of State  
New Hampshire, State of, Department of  
Revenue  
New Hampshire, State of, Secretary of State  
New Jersey, State of, Department of  
Revenue  
New Jersey, State of, Division of Taxation  
New Jersey, State of, Secretary of State  
New Mexico Secretary of State  
New Mexico, State of, Department of  
Revenue  
New York, City of, Department of Revenue  
New York, State of, Department of Revenue  
New York, State of, Secretary of State  
New York, State of, State Tax Department  
North Carolina, State of, Department of  
Revenue  
North Carolina, State of, Secretary of State  
North Charleston, City of (NC), Business  
License  
North Dakota, State of, Secretary of State

Northampton, County of (PA)  
Ohio, State of, Department of Taxation  
Okaloosa, County of (FL), Property  
Appraiser  
Oklahoma, State of, Department of Revenue  
Oklahoma, State of, Secretary of State  
Oklahoma, State of, Tax Commission  
Oregon, State of Corp. Division  
Oregon, State of, Department of Revenue  
Oregon, State of, Secretary of State  
Pennsylvania, Commonwealth of,  
Department of Revenue  
Philippines, Government of, Department of  
Finance, Bureau of Internal Revenue  
Pima, County of (AZ), Assessor's Office  
Pinellas, County of (FL), Property Appraiser  
Pontotoc, County of (OK), Assessor  
Pueblo, City of (CO)  
Pueblo, County of (CO), Assessor's Office  
Puerto Rico, Government of, Department of  
State  
Puerto Rico, Government of, Secretary of  
State  
Puerto Rico, Government of, Secretary of  
Treasury  
Rhode Island, State of, Department of  
Revenue  
Rhode Island, State of, Secretary of State  
Shelby, County of (TN), Assessor  
Shelby, County of (TN), Business Tax  
Division  
South Carolina, State of, Department of  
Revenue  
South Dakota, State of, Department of  
Revenue  
South Dakota, State of, Secretary of State  
St. Petersburg, City of (FL), Business Tax  
Division  
Tennessee, State of, Department of  
Commerce & Insurance  
Tennessee, State of, Department of Revenue  
Tennessee, State of, Department of State  
Tennessee, State of, Secretary of State  
Texas, State of, Comptroller  
Texas, State of, Comptroller of Public  
Accounts

Texas, State of, Public Utility Commission  
(ADAD)  
Texas, State of, Secretary of State  
Tucson, City of (AZ)  
United States, Government of the,  
Department of the Treasury  
Utah, State of, Department of Revenue  
Utah, State of, Division of Corp.s  
Utah, State of, Secretary of State  
Ventura, County of (CA)  
Vermont, State of, Secretary of State  
Virgin Islands, Government of the  
Virginia, Commonwealth of, Corporate  
Commission  
Virginia, Commonwealth of, Secretary of  
State  
Washington, D.C., Business License  
Washington, State of, Department of  
Licensing  
Washington, State of, Department of  
Revenue  
Washington, State of, Secretary of State  
Washington, State of, State Treasurer  
West Virginia, State of, Secretary of State  
Wilmington, City of (DE)  
Wisconsin, State of, Department of Revenue  
Wisconsin, State of, Secretary of State  
Wyoming, State of, Secretary of State

**SCHEDULE 1(r)**

**Top 30 Unsecured Creditors**

Amazon Web Services Inc.  
AT&T Inc.  
Bain & Co. Inc.  
Bennett Packaging of Kansas City Inc.  
Blackburn, Mark  
Cable Technologies International Inc.  
California District Attorneys Association  
CDW Direct LLC  
Communication Test Design Inc.  
Computer Design & Integration LLC  
Deloitte Consulting LLP  
Eagle Business Solutions LLC  
EPE USA  
Holmen, Tone  
Indeed Inc.  
Ivy Technology Global Services LLC  
Johnson, Mark  
Jones, Mitchaell  
LiveVox Inc.  
Meridian IT Inc.  
Microsoft Licensing GP  
Nelson, Kenneth  
Nice Systems Inc.  
Oliver, Wendy  
Oracle America Inc.  
PrideStaff Inc.  
Qwest Communications Co. LLC  
Smith, Ada  
Successfactors  
Zhuhai Senyang Packaging Technology Co. Ltd.



**SCHEDULE 1(s)**

**US Trustee**

Boykin, Jacqueline  
Duran, Hector  
Griffin, Barbara  
Hobbs, Henry G.  
Johnson-Davis, Luci  
Livingstone, Diane  
March, Christine  
McCullar, Alicia  
Motton, Linda  
Otto, Glenn  
Ratchford, Nancy  
Robbins, Judy A.  
Ruff, Jayson  
Schmidt, Patricia  
Simmins, Christy  
Smith, Gwen  
Statham, Stephen  
Waxton, Clarissa

## **SCHEDULE 1(t)**

### **Utilities**

ABM Janitorial Services South Central	Ohio Edison
Ada, City of (OK), Utilities	Okaloosa, County of (FL), Water & Sewer
Altoona Water Authority (PA)	PAETEC Communications Inc.
American Electric Power Co. Inc.	Pennsylvania Electric Co.
AP Gas & Electric LLC	PenTeleData LP I
AT&T Inc.	People's Electric Cooperative
AT&T Mobility	Peoples Natural Gas Co.
Atlantic Broadband Finance LLC	PPL Electric Utilities Corp.
Bethlehem, City of (PA)	Republic Services Inc.
Cable One Inc.	ServiceMaster Global Holdings Inc.
Carolina Waste Services LLC	Sprint Corp.
CenterPoint Energy	Starrdacious Cleaning LLC
CenturyLink (Qwest)	SteelNet
Charlotte, City of (NC)	TATA Communications Ltd.
Cologix Inc.	T-Mobile USA Inc.
Comcast Corp.	Tupelo, City of (MS), Light & Water
Consolidated Communications	UGI Utilities Inc.
Control Cleansing Solutions	Uniworks Inc.
Dominion Energy South Carolina Inc.	Verizon Wireless Inc.
Dorchester, County of (SC), Water & Sewer	Waste Management Inc. of FL
Duke Energy Carolinas LLC	Waste Management of NW Florida
Energy Cooperative of New York Inc.	Waste Management of NY
Equinix	Waste Management of PA Inc.
Fidelity Building Services Inc.	Waste Management of Texas Inc.
Florida Power & Light Co.	Waste Pro of Florida Inc.
Frontier Communications Corp.	WM of Meridian Hauling
GCA Services	Zayo Group Holdings Inc.
Granite Telecommunications LLC	
Gulf Power Co.	
Hudson Energy Services LLC	
Inteliglobe Communications Ltd.	
Jani-King of Buffalo Inc.	
Jani-King of Charlotte	
Jani-King of Dallas	
Joe Done Cleaning	
Keystone Property Care	
Level 3 Communications LLC	
Memphis Light Gas & Water Division	
Meridian, City of (ID)	
Mississippi Power Co.	
Naperville, City of (IL)	
NovAtel	

**SCHEDULE 2**

<b>Name of Entity Searched</b>	<b>Name of Entity and/or Affiliate of Entity, that is a K&amp;E Client</b>	<b>Status</b>
ABM Janitorial Services South Central GCA Services	ABM Industries Incorporated	Current
	GCA Services Group, Inc.	Current
Accenture plc	Accenture LLP	Current
	Accenture plc	Current
	David5, LLC	Current
Aetna Inc.	CVS Holdings I GP, LLC	Closed
	CVS Holdings I, L.P.	Closed
	MED ParentCo, L.P.	Current
Allied Universal Security Services Arise Virtual Solutions Inc.	Allied Universal	Current
	Matthew Bashaw	Current
	Tide Holdco, LP and Arise Holdings Inc.	Current
	Warburg Pincus Asia LLC	Current
	Warburg Pincus Global Growth L.P.	Current
	Warburg Pincus LLC	Current
	WP Financial L.P.	Current
	WP Re Cayman Limited	Current
Allied Universal Security Services	Jacob J. Safra	Current
	Joseph Safra	Current
	Safra National Bank of New York	Current
	Safra Securities LLC	Current
	Caisse de dépôt et placement du Québec	Current
Alorica Inc.	Chase Bank USA, NA	Closed
	Chase Paymentech Solutions, LLC	Closed
	Highbridge Asia Fund	Closed
	Highbridge Capital Management, LLC	Current
	Highbridge Co-Investment Vehicle	Closed
	Highbridge Multi-Strategy Fund	Closed
	Highbridge Tactical Credit Fund	Closed
	J.P. Morgan Securities (Far East) Limited	Closed
	J.P. Morgan Securities Asia Pacific Limited	Current
	J.P. Morgan Securities LLC	Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	JPMorgan Asset Management - Global Real Assets	Closed
	JPMorgan Chase & Co.	Current
	JPMorgan Chase Bank NA	Current
	JPMorgan Funds Limited	Current
	JPMorgan Investment Management Inc. - Global Special Situations	Current
	JPMorgan Investment Management Inc. - Infrastructure Investment Group	Current
	JPMorgan Ventures Energy Corporation	Current
Alter Domus Management Co. SA	Cortland Capital Market Services LLC	Closed
Amazon Web Services	Zappos.com, Inc.	Closed
Antares Capital 4 LP	CPP Investment Board	Current
	CPPIB Asia Inc.	Current
	CPPIB Canada Inc.	Current
Argonaut Insurance Co.	Argo Group International Holdings, Ltd.	Current
Arizona, State of, Department of Revenue	Arizona Department of Child Safety	Current
Arris Solutions Inc.	Carlyle Asia Growth Partners IV LP	Current
Carlyle C17 Ltd.	Carlyle Asia Investment Advisors Limited	Current
Carlyle Global Market Strategies CLO 2012-3 Ltd.	Carlyle Aviation Fund Management LLC	Current
Carlyle Global Market Strategies CLO 2012-4 Ltd.	Carlyle Energy Mezzanine Opportunities Fund II, L.P.	Current
Carlyle Global Market Strategies CLO 2013-1 Ltd.	Carlyle Global Credit Investment Management LLC	Closed
Carlyle Global Market Strategies CLO 2013-2 Ltd.	Carlyle Infrastructure Fund, L.P.	Current
Carlyle Global Market Strategies CLO 2013-3 Ltd.	Carlyle Investment Management LLC	Closed
Carlyle Global Market Strategies CLO 2013-4 Ltd.	Carlyle Realty Partners III, L.P.	Closed
Carlyle Global Market Strategies CLO 2014-1 Ltd.	Carlyle Realty Partners IV, L.P.	Closed

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
Carlyle Global Market Strategies CLO 2014-2-R Ltd.	Carlyle Realty Partners V, L.P.	Closed
Carlyle Global Market Strategies CLO 2014-3-R Ltd.	Carlyle Realty Partners, L.P.	Closed
Carlyle Global Market Strategies CLO 2014-4 Ltd.	CECP Advisors LLP	Current
Carlyle Global Market Strategies CLO 2014-5 Ltd.	The Carlyle Group	Current
Carlyle Global Market Strategies CLO 2015-1 Ltd.	VXI Global Solutions, LLC	Closed
Carlyle Global Market Strategies CLO 2015-2 Ltd.		
Carlyle Global Market Strategies CLO 2015-3 Ltd.		
Carlyle Global Market Strategies CLO 2015-4 Ltd.		
Carlyle Global Market Strategies CLO 2015-5 Ltd.		
Carlyle Global Market Strategies CLO 2016-1 Ltd.		
Carlyle Global Market Strategies CLO 2016-2 Ltd.		
Carlyle Global Market Strategies CLO 2016-3 Ltd.		
Carlyle GMS Opportunistic Credit Fund (M-2015) LP		
Carlyle US CLO 2016-4 Ltd.		
Carlyle US CLO 2017-1 Ltd.		
Carlyle US CLO 2017-2 Ltd.		
Carlyle US CLO 2017-3 Ltd.		
Carlyle US CLO 2017-4 Ltd.		
Carlyle US CLO 2017-5 Ltd.		
Carlyle US CLO 2018-1 Ltd.		
Carlyle US CLO 2018-2 Ltd.		
Carlyle US CLO 2018-3 Ltd.		
OCPC Credit Facility SPV LLC		
VXI Global Solutions LLC		
AT&T Inc.	AT&T Corp.	Closed

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
AT&T Mobility	AT&T Inc. AT&T Intellectual Property II L.P. AT&T Intellectual Property LLC AT&T Services, Inc. DIRECTV Enterprises, LLC DIRECTV Group Holdings, LLC DIRECTV Holdings LLC DIRECTV Merchandising, Inc. DIRECTV Operations LLC DIRECTV Sports Networks LLC Directv, LLC Hello Sunshine The DIRECTV Group, Inc.	Closed Closed Closed Current Current Current Current Current Current Current Current Current Closed Current
Atlantic Broadband Finance LLC	Acquisitions Cogeco Cable II LP Atlantic Broadband Finance, LLC Cogeco Cable, Inc.	Current Current Current
Bach II Tech II LP	TRG Growth Partnership II, L.P.	Closed
Bach II Tech LP	TRG Management Hong Kong Ltd.	Closed
BayCity Alternative Invest Funds SICAV SIF - BayCity US Senior Loan Fund	Nuveen Alternatives Advisors, LLC	Current
BayCity Long Short Credit Master Fund	Teachers Insurance and Annuity Association of America	Closed
BayCity Senior Loan Fund LP		
California Street CLO IX LP		
California Street CLO V Ltd.		
California Street CLO XII Ltd.		
Nuveen Credit Opportunities 2022 Target Term Fund		
Nuveen Floating Rate Income Fund		
Nuveen Floating Rate Income Opportunity Fund		
Nuveen Senior Income Fund		
Nuveen Short Duration Credit Opportunities Fund		
Nuveen Symphony Credit Opportunities Fund		

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
Nuveen Symphony Floating Rate Income Fund Pensiondanmark Pensionsforsikringsaktieselskab-1 SCOF-2 Ltd. Symphony CLO XIV Ltd. Symphony CLO XV Ltd. Symphony CLO XVII Ltd.		
Black Diamond CLO 2013 1 Ltd. Black Diamond CLO 2014 1 Ltd. Black Diamond CLO 2015 1 Designated Activity Co. Black Diamond CLO 2016 1 Ltd. Black Diamond CLO 2017 1 Ltd. Black Diamond CLO 2017 2 Designated Activity Co.	Rodney S. Cohen	Current
CIF Income Partners A LLC Magnetite VII Ltd. Magnetite VIII Ltd. Magnetite XII Ltd. Magnetite XIV R Ltd. Magnetite XIX Ltd. Magnetite XV Ltd. Magnetite XVI Ltd. Magnetite XVII Ltd. Magnetite XVIII Ltd. Magnetite XX Ltd.	BlackRock, Inc. Mark B. Florian Patrick C. Eilers	Current Current Current
Canopus Managing Agents Ltd.	Centerbridge Partners Europe LLP Centerbridge Partners LP	Closed Current
Cardinal Fund LP Credit Value Master Fund 2016 Subsidiary Ltd. Credit Value Master Fund V Subsidiary Ltd. Credit Value Ontario Fund V Subsidiary LP HPS Mauna Kea Fund LP	HPS Investment Partners (UK) LLP HPS Investment Partners LLC	Current Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
Institutional Credit Fund Subsidiary LP Strata CLO I Ltd. Strata CLO II Ltd.		
CDW Direct LLC	CDW Corporation CDW LLC	Current Current
Hudson Post Credit Opportunities Aggregator (2019-3) LLC	CB Offshore Equity Fund VII, L.P.  CB Parallel Fund VII, L.P.  Charlesbank Capital Partners, LLC Charlesbank Coinvestment Partners LP Charlesbank Equity Coinvestment Fund VII LP Charlesbank Equity Fund VII LP Charlesbank Technology Opportunities Fund, Limited Partnership	Former  Former  Closed Former Former Former Current
Chicago, City of (IL) Chicago, City of (IL), Department of Business Affairs	City of Chicago	Current
Citibank NA	Citibank Citicorp Citicorp Mezzanine III, L.P. Citigroup Global Markets Asia Ltd. Citigroup Global Markets Inc. Citigroup Global Markets Ltd. Citigroup Inc.	Closed Closed Closed Current Current Closed Closed
Clover Wireless LLC  LiveVox Inc.	Angel Island Capital Management, LLC  Clover Canada Holdings, Inc. Clover Holdings Corporation Clover Imaging Group LLC Clover Imaging Holdings, LLC Clover Imaging Intermediate Holdings, LLC Clover International Holdings LLC Clover Mechanical, LLC	Current  Current Current Current Current Current Current Current



Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	Clover Servia D.O.O.	Current
	Clover Technologies Group Australia Pty, Ltd.	Current
	David C. Dominik	Former
	David Thomas	Former
	GGC Aperio Holdings, L.P.	Current
	Golden Gate Capital	Current
	Golden Gate Capital Opportunity Fund LP	Closed
	Kenneth James Diekroeger	Current
	LiveVox, Inc.	Current
	Robert O'Connor Little	Current
Cologix Inc.	Stonepeak Infrastructure Partners	Closed
	Stonepeak Partners LP	Closed
Comcast Corp.	Charter/Comcast JV	Current
Computer Design & Integration LLC	One Equity Partners	Current
Continental Casualty Co.	Consolidated Container Company	Closed
	Continental Casualty Company	Current
	Kevin Leidwinger	Current
Credit Suisse AG	Credit Suisse (Hong Kong) Limited	Current
Credit Suisse Loan Funding LLC	Credit Suisse AG	Current
	Credit Suisse AG, Executive Board	Current
	Credit Suisse Group AG	Current
	Credit Suisse Group AG, Executive Board	Current
	Credit Suisse International	Current
	Credit Suisse Securities (USA) LLC	Current
	Credit Suisse Securities Europe Ltd.	Current
Crittenden, Gary	Gary Crittenden	Closed
CVC CP Special Situations 2018 SCSF	CVC Advisers Limited	Current
CVC Credit Partners Global Special Situations Fund II US SPV LP	CVC Capital Partners Advisory (U.S.) Inc.	Closed
CVC Global Credit Opportunities Master Fund LP	CVC Credit Partners, LLC	Current
CVC CP Special Situations 2018 SCSF	CVC European Equity V Limited	Current

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Midtown Acquisitions LP	Davidson Kempner	Current
	Davidson Kempner European Partners, LLP	Current
	Davidson Kempner Partners	Current
Deloitte Consulting LLP	Adrian Peter Berry	Current
	Clare Boardman	Current
	Deloitte Consulting LLP	Current
	Deloitte LLP	Current
	Deloitte Tax LLP	Current
	Deloitte USA LLP	Current
Deutsche Bank AG Deutsche Bank AG, New York Flagship CLO VIII Ltd. Flagship VII Ltd.	DB U.S. Financial Markets	Current
	Deutsche Bank AG	Current
	Deutsche Bank AG, London Branch	Current
	Deutsche Bank AG, New York Branch	Current
	Deutsche Bank Americas Holding Corp.	Current
	Deutsche Bank Securities Inc.	Current
	Deutsche Bank Trust Co. Americas	Current
	Deutsche Bank Trust Corp. RREEF Management Company	Current Closed
Dominion Energy South Carolina Inc.	Daniel Carro	Closed
	Dominion Energy Questar Corporation	Closed
	Dominion Energy Services, Inc.	Current
	SCANA Corporation	Closed
Duke Energy Carolinas LLC	Duke Energy Corporation	Closed
	Piedmont Natural Gas	Closed
Ernst & Young LLP	Ernst & Young Canada	Current
	Ernst & Young LLP	Closed
Evercore Inc.	Evercore Inc.	Current
Fidelity Building Services Inc.	Brookfield Asset Management Inc.	Current
	Brookfield Asset Management, LLC	Current
	Brookfield Business Partners LP	Current
	Brookfield Infrastructure Credit Fund	Current
	Brookfield Infrastructure Fund	Closed

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	Brookfield Infrastructure Group LLC Brookfield Special Opportunities LLC Brookfield Strategic Real Estate Partners III BSREP II Bermuda GP L.P. Fidelity Engineering, LLC GFI Energy Group of Oaktree Capital Management GGPLP, LLC Jordon Kruse Matthew Wilson Oaktree Acquisition Corp. Oaktree Capital Management LP Oaktree Maritime Finance II, LLC Oaktree Middle-Market Direct Lending Unlevered JPN-A 2017 Fund, L.P. Oaktree Power Opportunities Fund V, L.P. Oaktree Special Situations Group Oaktree Strategic Credit Ronald N. Beck Stephen Kaplan	Closed Current Closed Closed Current Current Closed Former Current Current Current Current Closed Closed Current Former Current
First Advantage Background Services Group	David Habiger  Silver Lake Kraftwerk Fund, L.P. Silver Lake Partners LP Silver Lake Sumeru	Former  Closed Current Closed
Florida Power & Light Co.  Florida Power & Light Co. Qualified Decommissioning Trusts for Turkey Point & St. Lucie Nuclear Plants Gulf Power Co.	ClearSky Power & Technology Fund I LLC NextEra Energy Constructors LLC  NextEra Energy Inc. NextEra Energy Marketing LLC	Closed  Current  Current Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	NextEra Energy Operating Services LLC	Current
	NextEra Energy Project Management LLC	Current
	NextEra Energy Resources, LLC	Current
	NextEra Energy Transmission Southwest LLC	Current
Frontier Communications Corp.	Frontier ABC LLC	Closed
	Frontier California Inc.	Closed
	Frontier Communications - Midland, Inc.	Current
	Frontier Communications - Prairie, Inc.	Current
	Frontier Communications - Schuyler, Inc.	Current
	Frontier Communications Corporate Services Inc.	Current
	Frontier Communications Corporation	Current
	Frontier Communications ILEC Holdings LLC	Closed
	Frontier Communications Northwest Inc.	Closed
	Frontier Communications of America, Inc.	Current
	Frontier Communications of AuSable Valley, Inc.	Current
	Frontier Communications of Breezewood, LLC	Current
	Frontier Communications of Canton, LLC	Current
	Frontier Communications of Delaware, Inc.	Current
	Frontier Communications of DePue, Inc.	Current
	Frontier Communications of Georgia LLC	Closed
	Frontier Communications of Illinois, Inc.	Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	Frontier Communications of Indiana LLC	Closed
	Frontier Communications of Iowa, LLC	Current
	Frontier Communications of Lakeside, Inc.	Current
	Frontier Communications of Lakewood, LLC	Current
	Frontier Communications of Michigan, Inc.	Current
	Frontier Communications of Minnesota, Inc.	Current
	Frontier Communications of Mississippi LLC	Closed
	Frontier Communications of Mt. Pulaski, Inc.	Current
	Frontier Communications of New York, Inc.	Current
	Frontier Communications of Orion, Inc.	Current
	Frontier Communications of Oswayo River LLC	Current
	Frontier Communications of Pennsylvania, LLC	Current
	Frontier Communications of Rochester, Inc.	Current
	Frontier Communications of Seneca-Gorham, Inc.	Current
	Frontier Communications of Sylvan Lake, Inc.	Current
	Frontier Communications of the Carolinas LLC	Closed
	Frontier Communications of the South, LLC	Current
	Frontier Communications of the Southwest Inc.	Closed
	Frontier Communications of Thorntown LLC	Closed

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	Frontier Communications of Virginia, Inc. Frontier Communications of Wisconsin LLC Frontier Communications Online and Long Distance Inc. Frontier Communications Services Inc. Frontier Directory Services Company, LLC Frontier Florida LLC Frontier Infoservices Inc. Frontier Midstates Inc. Frontier Mobile LLC Frontier North Inc. Frontier Security Company Frontier Services Corp. Frontier Southwest Incorporated Frontier Subsidiary Telco LLC Frontier Techserv Inc. Frontier Telephone of Rochester, Inc. Frontier Video Services Inc. Frontier West Virginia Inc. The Southern New England Telephone Company	Current Closed Closed Current Current Closed Closed Closed Closed Current Current Closed Current Closed Closed Current Current Closed Current
FTI Consulting Inc.	FTI Consulting, Inc. FTI, LLC	Current Closed
Georgia, State of, Department of Revenue Georgia, State of, Secretary of State	State of Georgia	Current
Goldman Sachs Trust II Goldman Sachs Multi Manager Non Core Fixed Income Fund Zalico VL Series Account –2	Goldman Sachs Goldman Sachs (Asia) LLC Goldman Sachs Asset Management International Ltd. Goldman Sachs Group Inc., The	Current Current Current Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	Goldman Sachs Group, Merchant Banking Division	Current
	Goldman Sachs International Bank	Current
	Goldman Sachs International Ltd.	Current
	Goldman Sachs MB Services Limited	Closed
	Goldman Sachs PIA	Current
	Goldman Sachs Trust Company of Delaware	Current
	West Street Infrastructure Partners	Closed
Guam, Government of, Department of Revenue & Taxation	Eddie Baza Calvo	Closed
	Government of Guam	Closed
	Guam Election Commission	Current
	Territory of Guam	Current
HarbourView CLO VII R Ltd.	Invesco Private Capital, Inc.	Current
Invesco Oppenheimer Master Loan Fund	Invesco Senior Secured Management, Inc.	Current
Invesco Oppenheimer Senior Floating Rate Fund	WL Ross & Co. LLC	Closed
Invesco Oppenheimer Senior Floating Rate Plus Fund		
Invesco Senior Secured Management Inc.		
Hewlett-Packard Financial Services Co.	Hewlett Packard Enterprise Co.	Current
Hon Hai Precision Industry Co. Ltd.	HCM Foxconn Technology Group	Current
Hudson Energy Services LLC	Just Energy Group, Inc.	Closed
Huntsman Gay Capital Partners Fund	Darren Hayame	Current
	Gary Crittenden	Closed
	HGGC Affiliate Investors II, L.P.	Current
	HGGC Affiliate Investors III, L.P.	Current
	HGGC Associates II, L.P.	Current
	HGGC Associates III, L.P.	Current
	HGGC Fund II - A, L.P.	Current
	HGGC Fund II - B, L.P.	Current
	HGGC Fund II - C, L.P.	Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	HGGC Fund II - D, L.P. HGGC Fund II, L.P. HGGC Fund III, L.P. HGGC Fund III-A, L.P. HGGC LLC HGGC, LLC Huntsman Gay Capital Partners Fund, L.P. Huntsman Gay Capital Partners Parallel Fund A, L.P. Huntsman Gay Capital Partners Parallel Fund B, L.P. J. Steven Young Jacob H. Hodgman Leslie M. Brown, Jr. Neil H. White Richard F. Lawson, Jr.	Current Current Current Current Closed Current Former Former Former Closed Closed Former Current Current
Illinois, State of, Department of Revenue Illinois, State of, Secretary of State	Illinois Executive Ethics Commission Illinois Torture Inquiry and Relief Commission Office of the Governor, State of Illinois Office of the Illinois Governor	Current Current Current Closed
Ivy Technology Staple Street Capital LLC	Staple Street Capital Staple Street Capital II GP, L.P. Staple Street Capital II UGP, LLC Staple Street Capital II, L.P. Staple Street Capital II-A, L.P., Staple Street Capital Management, LLC	Current Current Current Current Current Current
Jefferies Leveraged Credit Products	Jefferies Finance LLC Jefferies Hong Kong Limited	Current Current
Lloyd's America Inc.	Lloyd's America, Inc.	Current
Loomis Sayles Bond Fund Loomis Sayles CLO II Ltd. Loomis Sayles Institutional High Income	MV Credit Partners LLP	Current



Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
Loomis Sayles Senior Floating Rate & Fixed Income Fund Loomis Sayles Strategic Income Fund		
Mariner Atlantic Multi-Strategy Master Fund Ltd. Mariner Glen Oaks Master Fund LP	Mariner Investment (Europe) LLP  Mariner Investment Group LLC MIG GP Holdings, LLC MIG Holdings, LLC MIG Investment Holdings, LLC	Closed  Current Closed Closed Closed
Medtronic Holding Switzerland GmbH 1	Mazor Robotics Ltd.  Medtronic plc Medtronic, Inc.	Closed  Closed Closed
Melody Special Opportunities Master Fund LP	Melody Capital Partners, L.P.	Current
MidOcean Credit CLO I MidOcean Credit CLO II  MidOcean Credit CLO IV  MidOcean Credit CLO V  MidOcean Credit CLO VII  MidOcean Credit Opportunity IDF I LP MidOcean Partners LLP	Graham Clempson MidOcean Absolute Return Credit Fund, LP  MidOcean Absolute Return Credit Master Fund, Ltd.  MidOcean Absolute Return Credit Offshore Fund, Ltd.  MidOcean Absolute Return Credit Offshore Intermediate Fund, L.P. MidOcean Credit Focus Fund I, LP  MidOcean Credit Opportunity Fund, L.P. MidOcean Credit Opportunity Master Fund L.P. MidOcean Credit Opportunity Offshore Fund, Ltd. MidOcean Credit Opportunity Offshore Intermediate Fund, L.P. MidOcean Partners, LP MidOcean PPL Holdings Corp.	Current Current  Current  Current  Current Current  Current Current Current Current Current Current Closed

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	Ted Virtue	Current
Minnesota, State of, Commerce Department	Minnesota Department of Human Rights	Current
Minnesota, State of, Department of Commerce	Minnesota, State of, Office of the Attorney General	Current
Minnesota, State of, Department of Revenue		
Minnesota, State of, Secretary of State		
Morgan Stanley Senior Funding Inc.	Morgan Stanley & Co. LLC Morgan Stanley AIP GP LP Morgan Stanley Asia Ltd. Morgan Stanley Infrastructure Inc. Morgan Stanley Investment Management Limited Morgan Stanley Mezzanine Partners Morgan Stanley Real Estate Investing Morgan, Stanley & Co. MS MCC Highland LLC Prime Property Fund	Closed Current Current Current Current Current Closed Current Closed Current
Regatta II Funding LP Regatta XIII Funding Ltd. Regatta XIV Funding Ltd. Regatta XV Funding Ltd.	Daniel Kittredge Edwin H. May	Closed Current
New York, City of, Department of Revenue	NYC Department of Small Business Services Progressive Caucus of the City Council	Current Current
New York, State of, Department of Revenue	Empire State Development	Current
New York, State of, Secretary of State	New York State Courts Access to Justice Program	Current
New York, State of, State Tax Department	State of New York	Closed
Staniford Street CLO Ltd.	First Eagle Alternative Capital, LLC	Current
Nice Systems Inc.	NICE Ltd.	Current
North Carolina, State of, Department of Revenue	Philip E. Berger	Closed

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
North Carolina, State of, Secretary of State	State of North Carolina	Closed
	Timothy K. Moore	Closed
NovAtel	Ola Rollén	Closed
Ohio Edison Pennsylvania Electric Co.	FirstEnergy Corporation	Closed
Optum Bank Inc.	HealthScope Benefits, Inc.	Closed
	Rally Health, Inc.	Closed
	Triple Aim Partners	Closed
	USHealth Group, Inc.	Current
Oracle America Inc.	Oracle America Inc.	Closed
	Oracle Corporation	Current
	Oracle International Corporation	Current
	Oracle USA, Inc.	Current
PAETEC Communications Inc.	PaeTec Communications of Virginia, LLC	Closed
	PaeTec Communications, LLC	Closed
	PAETEC Holding, LLC	Closed
	PAETEC iTEL, L.L.C.	Closed
	PAETEC Realty LLC	Closed
	Paetec, LLC	Closed
	Windstream Communications, LLC	Closed
	Windstream Eagle Holdings LLC	Closed
	Windstream Finance Corp.	Closed
	Windstream Holdings, Inc.	Current
	Windstream Holdings, Inc. and its filing affiliates	Closed
	Windstream Lakedale, Inc.	Closed
	Windstream Services LLC	Current
Pennsylvania, Commonwealth of, Department of Revenue	Office of the General Counsel of Pennsylvania	Current
	Office of the Governor of Pennsylvania	Current
	Office of the Secretary of State of Pennsylvania	Current
	Pennsylvania Higher Education Assistance Agency	Former

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	Pennsylvania, Commonwealth of, Office of the Secretary	Current
Pima, County of (AZ) Assessor's Office	County of Pima, Arizona	Current
PPL Electric Utilities Corp.	LG&E and KU Energy LLC	Current
PricewaterhouseCoopers LLP	Price Waterhouse & Co. S.R.L.	Closed
	PricewaterhouseCoopers Business Consulting (Shanghai) Co. Ltd.	Closed
	PricewaterhouseCoopers Consultores, Auditores y Compania Limitada	Closed
	PricewaterhouseCoopers Hong Kong Limited	Closed
	PricewaterhouseCoopers Limited	Closed
	PricewaterhouseCoopers LLP	Current
	PricewaterhouseCoopers LLP Ontario	Former
Principal Diversified Real Asset CIT	Principal Enhanced Property Fund	Closed
Principal Funds Inc. - Diversified Real Asset Fund	Principal Enhanced Property Fund LP	Current
	Principal Real Estate Investors LLC	Current
	Principal Real Estate Spezialfondsgesellschaft mbH	Current
PT Samsung Electronics Indonesia	Harman International Industries, Inc.	Current
	Samsung	Current
	Samsung Advanced Institute of Technology	Current
	Samsung Austin Semiconductor LLC	Current
	Samsung Bioepis Co., Ltd.	Current
	Samsung C&T America, Inc.	Closed
	Samsung Display Co. Ltd.	Current
	Samsung Electronics America Inc.	Current
	Samsung Electronics Co. Ltd.	Current
	Samsung Electronics Co., Ltd. Visual Display	Current

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	Samsung Research America, Inc. Samsung Semiconductor Inc. Samsung Telecommunications America LLC	Current Current Closed
Puerto Rico, Government of, Department of State	Commonwealth of Puerto Rico	Closed
Puerto Rico, Government of, Secretary of State	Government Development Bank of Puerto Rico	Closed
Puerto Rico, Government of, Secretary of Treasury		
Regus Management Group LLC	IWG plc Regus Yixian Property Management (Shanghai) Co., Ltd.	Current Current
Republic Services Inc.	Consolidated Disposal Service, LLC	Closed
SAP America Inc. Successfactors Inc.	SAP SE	Closed
Schlumberger Group Trust Agreement	Schlumberger Limited  Schlumberger Technology WesternGeco LLC	Current  Current Current
Service Express Inc.	Harvest Partners, L.P. Red Dawn SEI Buyer, Inc. Red Dawn SEI Finance, LLC Red Dawn SEI Intermediate Holdings, LLC Service Express, LLC	Current Current Current Current Current
Starr Indemnity & Liability Co. Inc. Starr International Cayman Inc.	SIH ACA Topco, L.P. Starr International Company, Inc. Starr Principal Holdings, LLC	Current Closed Current
SPCP Access Holdings LLC SPCP Group LLC SPCP Institutional Group LLC Steele Creek CLO 2014 1R Ltd.	Silver Point Capital	Current
Steele Creek CLO 2015 1 Ltd. Steele Creek CLO 2016 1 Ltd. Steele Creek CLO 2017 1 Ltd. Steele Creek CLO 2018 1 Ltd. Steele Creek CLO 2019 2 Ltd.	Moelis & Company Moelis & Company UK LLP Moelis Australia	Current Closed Closed

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Sutherland Global Services Inc.	GPT TPG Single Tenant Ventures (SOP) LLP	Closed
	Heather Smith Thorne	Closed
	Strategic Office Partners	Current
	TPG Asia VI SF Pte Ltd.	Current
	TPG Capital	Current
	TPG China Limited	Current
	TPG Europe LLP	Current
	TPG Global LLC	Closed
	TPG Global, Inc.	Current
	TPG Global, LLC	Current
	TPG Group Holdings (SBS), L.P.	Current
	TPG Growth LLC	Closed
	TPG Growth, LLC	Current
	TPG RE Finance 21 Ltd.	Current
	TPG RE Finance 6 LLC	Current
	TPG RE Finance 7 LLC	Current
	TPG RE Finance Trust CLO Sub-REIT Corp.	Current
	TPG RE Finance Trust CLO Sub-REIT Parent LLC	Current
	TPG RE Finance Trust HoldCo LLC	Current
	TPG RE Finance Trust, Inc.	Current
	TPG RE II Arlington SPV I, Limited Partnership (PEI)	Current
	TPG RE II Arlington SPV II, Limited Partnership (PEI)	Current
	TPG RE II Arlington SPV III, Limited Partnership (PEI) (2)	Current
	TPG Real Estate	Current
	TPG Real Estate Partners II, L.P.	Current
	TPG Star VPSI, L.P.	Closed
TATA Communications Ltd.	Tata America International Corporation	Closed
	Tata Consultancy Services Ltd.	Closed
TCI-Symphony CLO 2017-1 Ltd.	Equitix Ltd.	Current
	Tetragon Financial Group Limited	Closed
	TFG Asset Management LP	Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
Teleopti AB	Calabrio, Inc.	Current
	KKR Asia Limited	Current
	KKR Credit Advisors (EMEA) LLP	Current
	KKR Credit Advisors (UK) LLP	Current
	KKR Credit Advisors (US) LLC	Current
	KKR REPA AIV-2, L.P.	Closed
	Kohlberg Kravis Roberts & Co. LP	Current
	Pillarstone Europe LLP	Closed
Texas, State of Public Utility Commission (ADAD)	Greg Abbott, as Governor of Texas	Closed
Texas, State of, Comptroller of Public Accounts	State of Texas	Closed
Texas, State of, Secretary of State		
Travelers Insurance Co.	The Travelers Companies, Inc.	Current
UBS AG, Stamford Branch	Somesh Khanna	Former
	UBS AG, London Branch	Current
	UBS Asset Management Funds Limited	Current
	UBS Financial Services, Inc.	Closed
	UBS Global Asset Management Inc.	Closed
	UBS Hedge Fund Solutions LLC	Closed
	UBS Investment Bank	Current
	UBS O'Connor LLC	Current
	UBS Securities Hong Kong Limited	Closed
	UBS Securities LLC	Current
	UBS Warburg	Current
United States, Government of the, Department of the Treasury	Administrative Office of the U.S. Courts	Closed
	Konstantina Diamantopoulos	Current
	Orly Godfrey	Current
	Robert J. Quigley	Former
	United States Department of Homeland Security	Closed
Vector Capital Credit Opportunity Fund LP	Alex Slusky	Current
	Andrew Fishman	Former
	David Fishman	Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	Vector Capital Credit Opportunity Fund L.P.	Current
	Vector Capital Credit Opportunity Master Fund L.P.	Current
	Vector Capital Credit Opportunity Offshore Fund Ltd.	Current
	Vector Capital II International, L.P.	Current
	Vector Capital II, L.P.	Current
	Vector Capital II/II Extension, L.P.	Current
	Vector Capital III International, L.P.	Current
	Vector Capital III, L.P.	Current
	Vector Capital IV International, L.P.	Current
	Vector Capital IV, L.P.	Current
	Vector Capital Management, L.P.	Current
	Vector Capital V LP	Current
Verizon Wireless Inc.	Verizon Communications Inc.	Current
	Verizon New York, Inc.	Closed
Virginia, Commonwealth of, Corporate Commission	M. Kirkland Cox	Closed
Virginia, Commonwealth of, Secretary of State	Virginia House of Delegates	Closed
Waste Management Inc. of FL Waste Management of NW Florida Waste Management of NY Waste Management of PA Inc. Waste Management of Texas Inc. WM of Meridian Hauling	USA Waste of California, Inc.	Closed
Wells Fargo & Co.	Wells Fargo Securities LLC	Current
White, Neil	Neil H. White	Current
Wisconsin, State of, Department of Revenue Wisconsin, State of, Secretary of State	Wisconsin Legislature	Closed
XL Insurance America Inc.	AB Commercial Real Estate Debt Series 1-A	Current
	AB Commercial Real Estate Debt Series 1-B	Current



Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	AB Commercial Real Estate Debt Series 1-C AB Institutional Series B AB Institutional Series C AXA REIM SGP XL Global Services, Inc.	Current Current Current Current Current
Zayo Group Holdings Inc.	CLNC Credit 1, LLC Colony Capital, Inc. Colony Credit Real Estate Digital Unison Holdings, LP Share Class F, LLC	Current Closed Closed Current Current
Zayo Group Holdings Inc.	EQT AB EQT Credit EQT Mid Market Fund EQT Partners UK Advisors LLP EQT Public Value Fund EQT VII Ltd.	Current Closed Closed Closed Current Current

**EXHIBIT B**

**Rosenfield Declaration**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

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In re:	)	
	)	Chapter 11
	)	
IQOR HOLDINGS INC., <i>et al.</i> , <sup>1</sup>	)	Case No. 20-34500 (DRJ)
	)	
Debtors.	)	(Jointly Administered)
	)	
	)	<b>Re: Docket No. ____</b>

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**DECLARATION OF RUNA G. ROSENFELD IN SUPPORT  
OF THE DEBTOR’S APPLICATION FOR THE ENTRY OF AN  
ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT  
OF KIRKLAND & ELLIS LLP AND KIRKLAND & ELLIS  
INTERNATIONAL LLP AS ATTORNEYS FOR THE DEBTORS  
AND DEBTORS IN POSSESSION EFFECTIVE AS OF SEPTEMBER 10, 2020**

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I, Runa G. Rosenfield, being duly sworn, state the following under penalty of perjury:

1. I am Executive Vice President and General Counsel of iQor Holdings Inc. located at 200 Central Avenue, 7th Floor, St. Petersburg, Florida 33701.

2. I submit this declaration (the “Declaration”) in support of the *Debtors’ Application for Entry of an Order Authorizing the Retention and Employment of Kirkland & Ellis LLP as Attorneys for the Debtors and Debtors in Possession Effective as of September 10, 2020* (the “Application”).<sup>2</sup> Except as otherwise noted, I have personal knowledge of the matters set forth herein.

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<sup>1</sup> A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors’ proposed claims and noticing agent at <https://omniagentsolutions.com/iqor>. The location of the Debtors’ service address is: 200 Central Avenue, 7th Floor, St. Petersburg, Florida 33701.

<sup>2</sup> Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Application.

### **The Debtors' Selection of Counsel**

3. The Debtors recognize that a comprehensive review process is necessary when selecting and managing chapter 11 counsel to ensure that bankruptcy professionals are subject to the same client-driven market forces, scrutiny, and accountability as professionals in non-bankruptcy engagements.

4. To that end, the review process utilized by the Debtors here assessed potential counsel based on their expertise in the relevant legal issues and in similar proceedings. Kirkland has represented iQor Holdings Inc. and certain of its affiliates in various corporate and debt financing transactions and is familiar with the Debtors' business operations.

5. Ultimately, the Debtors retained Kirkland because of its extensive experience in corporate reorganizations, both out-of-court and under chapter 11 of the Bankruptcy Code. More specifically, Kirkland is familiar with the Debtors' business operations and many of the potential legal issues that may arise in the context of these chapter 11 cases. I believe that Kirkland is both well qualified and uniquely able to represent the Debtor in these chapter 11 cases in an efficient and timely manner.

### **Rate Structure**

6. In my capacity as General Counsel, I am responsible for supervising outside counsel retained by the Debtors in the ordinary course of business. Kirkland has informed the Debtors that its rates for bankruptcy representations are comparable to the rates Kirkland charges for non-bankruptcy representations. As discussed below, I am also responsible for reviewing the statements regularly submitted by Kirkland, and can confirm that the rates Kirkland charged the Debtors in the prepetition period are the same as the rates Kirkland will charge the Debtors in the postpetition period.

**Cost Supervision**

7. The Debtors have approved the prospective budget and staffing plan for the period from September 10, 2020 through November 10, 2020, recognizing that in the course of a large chapter 11 case like these chapter 11 cases, it is possible that there may be a number of unforeseen fees and expenses that will need to be addressed by the Debtors and Kirkland. The Debtors further recognize that it is their responsibility to monitor closely the billing practices of their counsel to ensure the fees and expenses paid by the estate remain consistent with the Debtors' expectations and the exigencies of the chapter 11 cases. The Debtors will continue to review the statements that Kirkland regularly submits, and, together with Kirkland, amend the budget and staffing plans periodically, as the case develops.

8. As they did prepetition, the Debtors will continue to bring discipline, predictability, client involvement, and accountability to the counsel fees and expenses reimbursement process. While every chapter 11 case is unique, these budgets will provide guidance on the periods of time involved the level of the attorneys and professionals that will work on various matters, and projections of average hourly rates for the attorneys and professionals for various matters.

*[Remainder of Page Intentionally Left Blank]*

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Dated: September 28, 2020

Respectfully submitted,

/s/ Runa G. Rosenfield

iQor Holdings Inc.

Name: Runa G. Rosenfield

Title: Executive Vice President and General  
Counsel